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Response Date And Time: January 14, 2010 at 4:00 p.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Reorganized Debtors.	:		
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REORGANIZED DEBTORS' FORTIETH OMNIBUS OBJECTION PURSUANT TO
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN
(A) BOOKS AND RECORDS CLAIMS, (B) FULLY SATISFIED CLAIMS, AND
(C) OBJECTED-TO CLAIMS TO BE DISALLOWED, (II) MODIFY AND ALLOW
CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B) CLAIMS TO BE FURTHER
MODIFIED, (C) OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED,
AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION")

DPH Holdings Corp. ("DPH Holdings") and certain of its affiliated reorganized debtors in the above-captioned cases (together with DPH Holdings, the "Reorganized Debtors") hereby submit this Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection" or the "Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On December 10, 2007, the Debtors filed their first amended joint plan of reorganization (Docket No. 11386) (the "Plan") and related disclosure statement (Docket No. 11388). This Court entered an order confirming the Plan (as modified) (Docket No. 12359) (the "Confirmation Order") on January 25, 2008, and the order became final on February 4, 2008.

3. On October 3, 2008, the Debtors filed a motion under 11 U.S.C. § 1127 for an order approving (i) certain modifications to the Confirmed Plan and related disclosure statement and (ii) related procedures for re-soliciting votes on the Confirmed Plan, as modified (Docket No. 14310) (the "Plan Modification Motion"). On June 1, 2009, the Debtors filed a supplement to the Plan Modification Motion (the "Motion Supplement"), which sought approval of (i) certain modifications to the Confirmed Plan (the "Modified Plan"), (ii) supplemental disclosure, and (iii)

procedures for re-soliciting votes on the Modified Plan. This Court entered an order approving the Modified Plan (Docket No. 18707) on July 30, 2009.

4. On October 6, 2009, the Debtors substantially consummated the Modified Plan, the Effective Date¹ occurred, and the transactions under the Master Disposition Agreement and related agreements closed. In connection therewith, DIP Holdco LLP (subsequently renamed Delphi Automotive LLP, a United Kingdom limited liability partnership), as assignee of DIP Holdco 3 LLC, through various subsidiaries and affiliates, acquired substantially all of the Debtors' global core businesses, and GM Components Holdings, LLC, a Delaware limited liability company, and Steering Solutions Services Corporation, a Delaware corporation, acquired certain U.S. manufacturing plants and the Debtors' non-core steering business, respectively. The Reorganized Debtors have emerged from chapter 11 as DPH Holdings and affiliates and remain responsible for the post-Effective Date administration, including, without limitation, the disposition of certain retained assets and payment of certain retained liabilities as provided for under the Modified Plan, and the eventual closing of these chapter 11 cases.

5. This Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

6. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

¹ Capitalized terms used but not defined in this Objection have the meanings ascribed to them in the Modified Plan.

B. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

7. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

8. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC ("KCC"), the claims and noticing agent in these cases, provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 and subsequently amended (collectively, the "Schedules and Statements")² and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

9. In addition, the Debtors published the Bar Date Notice in more than two dozen newspapers throughout the country and abroad³ and also published it electronically by

² The Schedules and Statement were amended on February 1, 2006, April 18, 2006, October 12, 2007, January 17, 2008, and October 10, 2008.

³ Specifically, notice was published in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), the
(cont'd)

posting on the then-current Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

10. Approximately 16,867 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. Since September 2006 the Debtors filed 39 omnibus Claims objections to Claims asserting prepetition liabilities. Since the Effective Date, the Reorganized Debtors have filed one omnibus Claims objection to Claims asserting prepetition liabilities against the Debtors and one omnibus Claims objection to Claims asserting administrative expense liabilities against the Debtors.⁴ After hearing these omnibus Claims objections, this Court disallowed and expunged approximately 11,867 Claims and modified approximately 4,077 Claims. In addition, the hearings with respect to 247 Claims were adjourned pursuant to the Claims Objection Procedures Order (as defined below).

11. On October 31, 2006, the Debtors filed a Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections (the "Claims Objection

(cont'd from previous page)

Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky Register, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and The Vindicator.

⁴ Contemporaneously with the filing of this Fortieth Omnibus Claims Objection, the Reorganized Debtors are filing a third omnibus objection to administrative expense claims against the Debtors.

Procedures Motion"). On December 7, 2006, this Court entered an order granting the Claims Objection Procedures Motion (Docket No. 6089) (the "Claims Objection Procedures Order").

12. On November 30, 2007, the Debtors filed a Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. § 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187) (the "Supplemental Claims Objection Procedures Motion"). In that motion, the Debtors requested this Court, among other things, to authorize the Debtors to continue certain of their current practices and procedures for filing and serving notice of omnibus Claims objections pursuant to the Claims Objection Procedures Order, including omnibus Claims objections to more than 100 Claims. By order entered December 20, 2007, this Court granted the Supplemental Claims Objection Procedures Motion (Docket No. 11561).

13. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests" Modified Plan, art. 9.6.

14. By this Objection, the Reorganized Debtors are objecting to 358 Proofs of Claim, all of which are set forth by Claimant in alphabetical order on Exhibit I hereto and cross-referenced by proof of claim number and basis of objection. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibit I hereto.

Relief Requested

15. By this Objection, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 disallowing and expunging (a) the Claims set forth on Exhibit A hereto because they assert liabilities and dollar amounts that are not reflected on the Reorganized Debtors' books and records,⁵ (b) the Claims set forth on Exhibit B, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, because such Claims assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors as the result of cure payments that the Reorganized Debtors have made in connection with the assumption, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases (each, a "Contract Assumption"), and (c) the Claims set forth on Exhibit C hereto, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, because such Claims assert liabilities or dollar amounts that are not owed by the Reorganized Debtors because of cure payments that the Reorganized Debtors have made on account of a Contract Assumption.

16. In addition, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 modifying and allowing (a) the Claims set forth on Exhibit D hereto, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, because such Claims assert liabilities that have been partially satisfied due to cure payments the

⁵ Pursuant to article 11.1 of the Modified Plan, the Reorganized Debtors now hold the Debtors' books and records.

Reorganized Debtors made in connection with Contract Assumptions and either the proposed allowed amount, class, and Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise, (b) the Claims set forth on Exhibit E hereto, which have been modified pursuant to a prior order of this Court, because such Claims assert dollar amounts or liabilities that have been partially satisfied due to cure payments that the Reorganized Debtors have on account of Contract Assumptions and either the proposed allowed amount, class, and the Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise, and (c) the Claims set forth on Exhibit F hereto, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, because such Claims assert liabilities or dollar amounts that have been partially satisfied due to cure payments that Reorganized Debtors made in connection with a Contract Assumption and either the proposed allowed amount, class, and Debtor against which the claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

17. Finally, the Reorganized Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007 allowing the Claims set forth on Exhibit G hereto because either the proposed allowed amount, class, and Debtor against which the Claims are proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Objections To Claims

C. Assumption Of Contracts And Related Cure Payments

18. The Debtors were party to thousands of contracts for the supply of goods to the Debtors' manufacturing operations. Pursuant to article 8.1(a) of the Modified Plan, all executory contracts and unexpired leases to which any of the Debtors was a party were deemed automatically assumed in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code as of the effective date of the Modified Plan, unless such executory contracts or unexpired leases (a) had been previously rejected by the Debtors pursuant to a final order of this Court, (b) were the subject of a motion to reject pending on or before such effective date, (c) were rejected or assumed pursuant to a motion to sell or transfer property or assets filed by the Debtors prior to such effective date, (d) had expired or been terminated on or prior to such effective date (and not otherwise extended) pursuant to their own terms, (e) were listed on Exhibit 8.1(a) (Rejected Contracts) to the Modified Plan as executory contracts or unexpired leases to be rejected pursuant to section 365 of the Bankruptcy Code, or (f) were otherwise rejected pursuant to the terms of the Modified Plan and/or upon the direction of either buyer pursuant to the Master Disposition Agreement. In early November 2009, as required under section 365 of the Bankruptcy Code and article 8.2 of the Modified Plan, the non-Debtor contract counterparties received payments to cure the undisputed defaults on the contracts (the "Cure Payments").

19. In some instances, certain Claims have been satisfied in whole or in part by a cure payment that the Reorganized Debtors made to executory contract counterparties or lessors as to unexpired leases under which such Claim arose. As a result, the Reorganized Debtors are seeking to reclassify all or a portion, as the case may be, of each such Claim that pertains to certain executory contracts or unexpired leases assumed pursuant to section 365 of the

Bankruptcy Code and therefore will be satisfied by payment of cure. In determining the amount by which each such Claim would be satisfied and the amount by which the classification of such Claim would be modified accordingly, the Reorganized Debtors reviewed the executory contracts and unexpired leases being assumed and also reviewed related documents to determine the amount of the relevant Claim that should remain unsecured, or should be classified as priority for reasons other than being subject to cure, as a result of the Cure Payments made by the Reorganized Debtors in early November 2009. To eliminate multiple recoveries for a single liability, by this Objection, the Reorganized Debtors seek entry of an order disallowing or modifying and allowing, as the case may be, certain Claims to accurately reflect the classification of such Claims against a Debtor as a result of the Cure Payments made by the Reorganized Debtors.

D. Books And Records Claims (Exhibit A Claims)

20. During the Reorganized Debtors' review of the Proofs of Claims filed in these cases, the Reorganized Debtors determined that certain Proofs of Claim assert dollar amounts or liabilities that are not owing pursuant to the Reorganized Debtors' books and records (the "Exhibit A Claims"). Accordingly, the Reorganized Debtors believe that the parties asserting Exhibit A Claims are not creditors of the Debtors.

21. A Claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (quoting In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

22. Set forth on Exhibit A hereto are the Exhibit A Claims that the Reorganized Debtors have identified as Claims for which the Debtors are not liable. Accordingly, the Reorganized Debtors (a) object to the Exhibit A Claims and (b) seek entry of an order disallowing and expunging the Exhibit A Claims in their entirety. If this Court does not disallow and expunge any of the Exhibit A Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to such Exhibit A Claims at a later date on any basis whatsoever.

E. Fully Satisfied Claims (Exhibit B Claims)

23. During the Reorganized Debtors' review of the Proofs of Claim, the Reorganized Debtors determined that certain Proofs of Claim, which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, assert a liability or dollar amount that is not owing pursuant to the Reorganized Debtors' books and records because each such Claim was fully satisfied by a Cure Payment (the "Exhibit B Claims"). Set forth on Exhibit B hereto are the Exhibit B Claims that the Reorganized Debtors have identified as Claims for which the Reorganized Debtors are no longer liable.

24. Accordingly, the Reorganized Debtors (a) object to the Exhibit B Claims and (b) seek entry of an order disallowing and expunging the Exhibit B Claims in their entirety. If this Court does not disallow and expunge the Exhibit B Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Exhibit B Claims at a later date on any basis whatsoever.

F. Objected-To Claims To Be Disallowed (Exhibit C Claims)

25. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim to which the Debtors or the Reorganized Debtors have previously

objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such Claims were fully satisfied by a Cure Payment (the "Exhibit C Claims"). Set forth on Exhibit C hereto are the Exhibit C Claims that the Reorganized Debtors have identified as Claims for which the Debtors are no longer liable.

26. Accordingly, the Reorganized Debtors (a) object to the Exhibit C Claims and (b) seek entry of an order disallowing and expunging the Exhibit C Claims in their entirety. If this Court does not disallow and expunge these Claims in full, the Reorganized Debtors expressly reserve all of their rights to further object to the Exhibit C Claims at a later date on any basis whatsoever.

G. Partially Satisfied Claims (Exhibit D Claims)

27. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim which have been allowed pursuant to a prior order of this Court or the asserted amount of which the Reorganized Debtors do not otherwise dispute, have been satisfied in part by Cure Payments and thus should be modified and allowed to reflect such Cure Payments (the "Exhibit D Claims"). Set forth on Exhibit D hereto is a list of such Claims that the Reorganized Debtors believe should be modified and allowed solely to assert a properly fully liquidated claim amount different from that asserted by the Claimant. The Reorganized Debtors propose to allow the Partially Satisfied Claims in amounts and class and against the Debtor that either are reflected in the Reorganized Debtors' books and records or constitute, in the Reorganized Debtors' business judgment, a reasonable compromise. For each Exhibit D Claim, Exhibit D reflects the amount, classification, and Debtor asserted in the Claimant's Proof of

Claim in a column titled "Claim As Docketed"⁶ and the proposed modified and allowed amount for the Claim in a column titled "Claim As Allowed."

28. The Reorganized Debtors object to the amount for each Exhibit D Claim listed on Exhibit D and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit D and be allowed in such amount. Thus, no Claimant listed on Exhibit D would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit D. For clarity, Exhibit D refers to the Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D. With respect to each of the Exhibit D Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims be deemed withdrawn.

29. Accordingly, the Reorganized Debtors (a) object to the amount for each Exhibit D Claim and (b) seek an order modifying and allowing the Partially Satisfied Claims to reflect the Allowed Total as set forth on Exhibit D.

H. Claims To Be Further Modified (Exhibit E Claims)

30. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim which have been modified pursuant to a prior order of this Court have been satisfied in part by Cure Payments and that the amounts of such Claims should be modified and allowed (the "Exhibit E Claims"). Set forth on Exhibit E hereto is a list of the Exhibit E Claims that the Reorganized Debtors believe should be modified solely to assert a fully liquidated claim in an amount different from that asserted by the Claimant. For each Claim,

⁶ The Asserted Claim Amount on Exhibit D reflects only asserted liquidated claims.

Exhibit E reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."⁷ The proposed modified and allowed amount of such Exhibit E Claims is reflected in a column titled "Claim As Allowed."

31. The Reorganized Debtors object to the amount of each Claim listed on Exhibit E and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit E. Thus, no Claimant listed on Exhibit E would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" of such Claim on Exhibit E. For clarity, Exhibit E refers to the former Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibit E. With respect to each of the Exhibit E Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims be deemed withdrawn.

32. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Exhibit E Claim and (b) seek an order modifying and allowing the Exhibit E Claims to reflect the Allowed Total as set forth on Exhibit E.

I. Objected-To Claims To Be Modified And Allowed (Exhibit F Claims)

33. During their Claims review, the Reorganized Debtors determined that certain Proofs of Claim, to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned pursuant to the Claims Objection Procedures Order, have been satisfied in part by Cure Payments (the "Exhibit F Claims"). Set forth on Exhibit F are the Exhibit F Claims that the Reorganized Debtors believe

⁷ The Asserted Claim Amounts on Exhibit E reflect only asserted liquidated claims.

should be modified and allowed solely to assert a fully liquidated claim in an amount different from that asserted by the Claimant. For each such Exhibit F Claim, Exhibit F reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed."⁸ The proposed modified and allowed amount for such Exhibit F Claim is reflected in a column titled "Claim As Allowed."

34. The Reorganized Debtors object to the amount of each Claim listed on Exhibit F and request that each such Claim be revised to reflect the amount listed in the "Claim As Allowed" column of Exhibit F and allowed in such amount. Thus, no Claimant listed on Exhibit F would be entitled to recover for any Claim in an amount exceeding the dollar amount listed as the "Allowed Total" for such Claim on Exhibit F. For clarity, Exhibit F refers to the Debtor entities by case number and Exhibit H displays the formal name of the Debtor entities and their associated bankruptcy case numbers referenced in Exhibit F. With respect to each of the such Exhibit F Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims be deemed withdrawn.

35. Accordingly, the Reorganized Debtors (a) object to the asserted amount of each Exhibit F Claim and (b) seek an order modifying and allowing the Exhibit F Claims to reflect the Allowed Total as set forth on Exhibit F.

J. Allowed Claims (Exhibit G Claims)

36. The Reorganized Debtors have reached settlements in principle with the holders of certain Proofs of Claim. In addition, the Reorganized Debtors propose to allow certain Claims in amounts, class, and against the Debtor that either (a) are reflected in the

⁸ The Asserted Claim Amount on Exhibit E reflects only asserted liquidated claims.

Reorganized Debtors' books and records or (b) constitute, in the Reorganized Debtors' business judgment, a reasonable compromise (the "Exhibit G Claims"). Accordingly, the Reorganized Debtors seek to have each of the Exhibit G Claims, certain of which have been modified pursuant to prior orders entered by this Court, be modified and allowed as set forth on Exhibit G.

37. Set forth on Exhibit G are the Claims that the Reorganized Debtors have identified as the Exhibit G Claims. The Reorganized Debtors are authorized to seek allowance of each of the Allowed Claims pursuant to articles 9.6(a) and 11 of the Modified Plan. With respect to each of the Exhibit G Claims, the Reorganized Debtors request that allowance be conditioned upon the entry of an order by this Court providing that all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims be deemed withdrawn.

38. Accordingly, the Reorganized Debtors seek entry of an order modifying and allowing the Exhibit G Claims and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G.

Separate Contested Matters

39. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Fortieth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Objection will be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by this Court with respect to an objection asserted in this Fortieth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

40. The Reorganized Debtors expressly reserve the right to amend, modify, or supplement this Fortieth Omnibus Claims Objection and to file additional objections to any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim not objected to in this Objection on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Objection be dismissed, the Reorganized Debtors reserve their rights to object on other stated grounds or on any other grounds that the Reorganized Debtors discover. In addition, the Reorganized Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

41. Responses to this Fortieth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that order, but is qualified in all respects by the express terms thereof.

K. Filing And Service Of Responses

42. To contest an objection, responses (each, a "Response"), if any, to this Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with this Court in accordance with General Order M-242 (as amended) – registered users of this Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of

New York, The Hon. Charles L. Brieant Jr. Federal Building and Courthouse, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010.**

L. Contents Of Responses

43. Every Response to this Fortieth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with this Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Reorganized Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and

- (f) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

M. Timely Response Required

44. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Reorganized Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors request that this Court conduct a final hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Fortieth Omnibus Claims Objection.

45. Pursuant to the Claims Objection Procedures Order, only those Responses made in writing and timely filed and received will be considered by this Court. If a Claimant whose Proof of Claim is subject to this Fortieth Omnibus Claims Objection and who is served with this Fortieth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Reorganized Debtors may present to this Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in this Fortieth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Reorganized Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Objection Procedures Order.

Replies To Responses

46. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Fortieth Omnibus Claims Objection Order

47. Service of any order with regard to this Fortieth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

48. Questions about this Fortieth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Reorganized Debtors' counsel by e-mail to dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to KCC at 1-888-249-2691 or www.dphholdingsdocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

49. Notice of this Objection has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Sixteenth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Revising Certain Notice Procedures,

entered December 11, 2009 (Docket No. 19178). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

50. Pursuant to the Claims Objection Procedures Order, the Reorganized Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Fortieth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C is attached hereto as Exhibit J. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibit D, E, F, and G is attached hereto as Exhibit K. Claimants will receive a copy of this Fortieth Omnibus Claims Objection without Exhibits A through K hereto. Claimants will nonetheless be able to review Exhibits A through K hereto free of charge by accessing the Reorganized Debtors' Legal Information Website (www.dphholdingsdocket.com). In light of the nature of the relief requested, the Reorganized Debtors submit that no other or further notice is necessary.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) granting the relief requested herein and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
December 21, 2009

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti

Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
: In re : Chapter 11
: :
: DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
: :
: (Jointly Administered)
: Reorganized Debtors. :
-----x

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
TO (I) EXPUNGE CERTAIN (A) BOOKS AND RECORDS CLAIMS, (B) FULLY
SATISFIED CLAIMS, AND (C) OBJECTED-TO CLAIMS TO BE DISALLOWED,
(II) MODIFY AND ALLOW CERTAIN (A) PARTIALLY SATISFIED CLAIMS, (B)
CLAIMS TO BE FURTHER MODIFIED, AND (C) OBJECTED-TO CLAIMS TO
BE MODIFIED AND ALLOWED, AND (III) ALLOW CERTAIN CLAIMS

("FORTIETH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed.
R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied
Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A)
Partially Satisfied Claims, (B) Claims To Be Further Modified, And (C) Objected-To Claims To
Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims
Objection" or the "Objection")¹ of DPH Holdings Corp. and certain of its affiliated reorganized
debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), dated December
21, 2009; and upon the record of the hearing held on the Fortieth Omnibus Claims Objection;
and after due deliberation thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Fortieth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D, E, F, and G hereto was properly and timely served with a copy of the Fortieth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Fortieth Omnibus Claims Objection, and notice of the deadline for responding to the Fortieth Omnibus Claims Objection. No other or further notice of the Fortieth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Fortieth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Fortieth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Fortieth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A assert liabilities or dollar amounts for which the Debtors are not liable and that are not owing pursuant the Reorganized Debtors' books and records (the "Exhibit A Claims").

D. The Claims listed on Exhibit B assert liabilities and dollar amounts for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit B Claims").

E. The Claims listed on Exhibit C assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and for which the Debtors are no longer liable pursuant to the Reorganized Debtors' books and records because such Claims have been satisfied in full by Cure Payments made by the Reorganized Debtors (the "Exhibit C Claims").

F. The Claims listed on Exhibit D assert liabilities or dollar amounts that have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow each such Claim either because the amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit D Claims").

G. The Claims listed on Exhibit E assert liabilities or dollar amounts that have been previously modified by a prior order and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to further modify and allow each such Claim either because the amounts, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit E Claims").

H. The Claims listed on Exhibit F assert liabilities or dollar amounts to which the Debtors or Reorganized Debtors have previously objected and have been partially satisfied by Cure Payments made by the Reorganized Debtors. The Reorganized Debtors propose to modify and allow such claims either because the amount, class, and the Debtor against which the

Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit F Claims").

I. The Claims listed on Exhibit G assert liabilities or dollar amounts that the Reorganized Debtors propose to allow either because the proposed allowed amount, class, and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise (the "Exhibit G Claims").

J. Exhibit H hereto sets forth the formal name of the Debtor entity and its associated bankruptcy case number referenced on Exhibits D, E, F, and G. Exhibit I sets forth each of the Claims referenced on Exhibits A, B, C, D, E, F, and G in alphabetical order by Claimant and cross-references each such Claim by (i) proof of claim number and (ii) basis of objection.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each Exhibit A Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety.

2. Each Exhibit B Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Exhibit C Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety

4. Each Exhibit D Claim listed on Exhibit D hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed"

column of Exhibit D and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit D Claims are deemed withdrawn.

5. Each Exhibit E Claim listed on Exhibit E hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit E and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit E Claims are deemed withdrawn.

6. Each Exhibit F Claim listed on Exhibit F hereto is hereby modified and allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit F and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit F Claims are deemed withdrawn.

7. Each Exhibit G Claim listed on Exhibit G hereto is hereby allowed to reflect the amount, classification, and Debtor listed in the "Claim As Allowed" column of Exhibit G and all responses filed by Claimants to prior omnibus claims objections with respect to such Exhibit G Claims are deemed withdrawn.

8. Entry of this order is without prejudice to the Reorganized Debtors' rights to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Fortieth Omnibus Claims Objection except as such claims may have been settled and allowed.

9. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Fortieth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

10. Each of the objections by the Reorganized Debtors to each Claim addressed in the Fortieth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D,

E, F, and G constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014.

This order shall be deemed a separate order with respect to each Claim that is the subject of the Fortieth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

11. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
January __, 2010

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
COLLINS & AIKMAN RICK ONISKO 26533 EVERGREEN SOUTHFIELD, MI 48076	15339	Secured: Priority: Administrative: Unsecured: <u>\$1,481,668.72</u> Total: <u>\$1,481,668.72</u>	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HURST BYRON G C/O DAVID R SALYER ESQ E S GALLON & ASSOCIATES 40 WEST 4TH ST STE 2200 DAYTON, OH 45402	2285	Secured: Priority: Administrative: Unsecured: <u>\$10,000.00</u> Total: <u>\$10,000.00</u>	03/14/2006	DELPHI CORPORATION (05-44481)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES MATTHEW PAROLY 999 REPUBLIC DR ALLEN PARK, MI 48101	12391	Secured: <u>\$148,049.72</u> Priority: Administrative: Unsecured: <u>\$211,457.85</u> Total: <u>\$359,507.57</u>	07/28/2006	DELPHI CORPORATION (05-44481)

Total: 3 \$1,851,176.29

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AGAPE PLASTICS INC EFT O 11474 FIRST AVE NW GRAND RAPIDS, MI 49544	3964	Secured: Priority: Administrative: Unsecured: \$12,566.40 Total: \$12,566.40	05/01/2006	DELPHI CORPORATION (05-44481)
AMERICAN TECHNICAL CERAMICS 1 NORDEN LN HUNTINGTON STATION, NY 11746-2102	3358	Secured: Priority: Administrative: Unsecured: \$11,214.73 Total: \$11,214.73	04/28/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
AMG INDUSTRIES INC 200 COMMERCE DR MT VERNON, OH 43050	5252	Secured: Priority: Administrative: Unsecured: \$1,886.40 Total: \$1,886.40	05/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018	7657	Secured: Priority: Administrative: Unsecured: \$11,080.20 Total: \$11,080.20	06/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	5427	Secured: Priority: Administrative: Unsecured: \$31,350.84 Total: \$31,350.84	05/10/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
AUMA TEC SA DE CV C/O MICHAEL G CRUSE WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075	10383	Secured: Priority: Administrative: Unsecured: \$33,417.69 Total: \$33,417.69	07/24/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BASF MEXICANA SA DE CV MS LAURA RANGEL AMERICAN POSTAL CENTER 501 N BRIDGE ST HIDALGO, TX 78557	6333	Secured: Priority: Administrative: Unsecured: \$51,588.18 Total: \$51,588.18	05/19/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
BOURNS INC ATTN MARY RODGERS 1200 COLUMBIA AVE RIVERSIDE, CA 92507	6683	Secured: Priority: Administrative: Unsecured: \$43,850.88 Total: \$43,850.88	05/23/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5084	Secured: Priority: Administrative: Unsecured: <u>\$1,370.20</u> Total: <u>\$1,370.20</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5085	Secured: Priority: Administrative: Unsecured: <u>\$1,011.99</u> Total: <u>\$1,011.99</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5087	Secured: Priority: Administrative: Unsecured: <u>\$31,423.21</u> Total: <u>\$31,423.21</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5086	Secured: Priority: Administrative: Unsecured: <u>\$7,831.58</u> Total: <u>\$7,831.58</u>	05/08/2006	DELPHI CORPORATION (05-44481)
CINGULAR WIRELESS BANKO PO BOX 309 PORTLAND, OR 97207-0309	5083	Secured: Priority: Administrative: Unsecured: <u>\$849.39</u> Total: <u>\$849.39</u>	05/08/2006	DELPHI CORPORATION (05-44481)
COMMERCIAL PACKAGING INC 6548 W HIGGINS CHICAGO, IL 60656-2161	3304	Secured: Priority: Administrative: Unsecured: <u>\$230.00</u> Total: <u>\$230.00</u>	04/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
COMPUTER PATENT ANNUITIES LP GILL DAVID ACCOUNTS RECEIVABLE MANAGER CPA HOUSE 11 15 SEATON PLACE ST HELIER JERSEY, JE1 1BL CHANNEL ISLANDS	15379	Secured: Priority: Administrative: Unsecured: <u>\$617,204.24</u> Total: <u>\$617,204.24</u>	07/31/2006	DELPHI TECHNOLOGIES, INC (05-44554)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC ALPA JIMENEZ CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	12668	Secured: Priority: Administrative: Unsecured: <u>\$184,138.31</u> Total: <u>\$184,138.31</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108	2117	Secured: Priority: Administrative: Unsecured: <u>\$4,381.59</u> Total: <u>\$4,381.59</u>	02/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
EIMO AMERICAS 1551 SAWGRASS CORPORATE PKWY STE 300 SUNRISE, FL 33323	5887	Secured: Priority: Administrative: Unsecured: <u>\$184,673.70</u> Total: <u>\$184,673.70</u>	05/15/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
FREUDENBERG NOK GENERAL PARTNERSHIP RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11603	Secured: <u>\$358,851.00</u> Priority: <u>\$80,742.02</u> Administrative: Unsecured: <u>\$60,066.20</u> Total: <u>\$499,659.22</u>	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NOK INC RALPH E MCDOWELL BODMAN LLP 6TH FL AT FORD FIELD 1901 ST ANTOINE ST DETROIT, MI 48226	11602	Secured: Priority: <u>\$1,759.31</u> Administrative: Unsecured: <u>\$2,878.86</u> Total: <u>\$4,638.17</u>	07/27/2006	DELPHI CORPORATION (05-44481)
FREUDENBERG NONWOVENS LP EFT 2975 PEMBROKE RD HOPKINSVILLE, KY 42240	5463	Secured: Priority: Administrative: Unsecured: <u>\$17,971.26</u> Total: <u>\$17,971.26</u>	05/10/2006	DELPHI CORPORATION (05-44481)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	1565	Secured: Priority: Administrative: Unsecured: <u>\$47,879.16</u> Total: <u>\$47,879.16</u>	01/17/2006	DELPHI CORPORATION (05-44481)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	2020	Secured: Priority: Administrative: Unsecured: <u>\$131,166.32</u> Total: <u>\$131,166.32</u>	02/14/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HAIN CAPITAL HOLDINGS LLC ATTN GANNA LIBERCHUK 301 RTE 17 6TH FL RUTHERFORD, NJ 07070	16670	Secured: Priority: <u>\$822.47</u> Administrative: Unsecured: _____ Total: <u>\$822.47</u>	10/10/2005	DELPHI CORPORATION (05-44481)
INTERNATIONAL RECTIFIER CORPORATION RICHARD BRUNETTE AND THERESA WARDLE SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071	14215	Secured: Priority: Administrative: Unsecured: <u>\$453.25</u> Total: <u>\$453.25</u>	07/31/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16687	Secured: Priority: <u>\$84,902.01</u> Administrative: Unsecured: _____ Total: <u>\$84,902.01</u>	10/10/2005	DELPHI CORPORATION (05-44481)
KOA SPEER ELECTRONICS INC SCOTT W RICE CHAIRMAN & PRESIDENT BOLIVAR DR PO BOX 547 BRADFORD, PA 16701	16686	Secured: Priority: <u>\$61,091.71</u> Administrative: Unsecured: _____ Total: <u>\$61,091.71</u>	10/10/2005	DELPHI CORPORATION (05-44481)
KOKOMO GAS AND FUEL COMPANY JASON M TORF SCHIFF HARDIN LLP 6600 SEARS TOWER CHICAGO, IL 60606	11622	Secured: Priority: Administrative: Unsecured: <u>\$248,629.34</u> Total: <u>\$248,629.34</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970	11924	Secured: Priority: <u>\$28,390.99</u> Administrative: Unsecured: <u>\$52,411.01</u> Total: <u>\$80,802.00</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LINEAR TECHNOLOGY CORPORATION JAMES M SULLIVAN MCDERMOTT WILL & EMERY 50 ROCKEFELLER PLZ NEW YORK, NY 10020-1605	16681	Secured: Priority: \$116,070.80 Administrative: Unsecured: Total: \$116,070.80	10/13/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	7289	Secured: Priority: Administrative: Unsecured: \$104,313.33 Total: \$104,313.33	06/01/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	726	Secured: Priority: Administrative: Unsecured: \$10,022.00 Total: \$10,022.00	11/21/2005	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	5970	Secured: Priority: Administrative: Unsecured: \$78,321.60 Total: \$78,321.60	05/16/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS JEFFREY L CARESS ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601	15493	Secured: Priority: Administrative: Unsecured: \$5,762.88 Total: \$5,762.88	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1907	Secured: Priority: \$6,425.10 Administrative: Unsecured: Total: \$6,425.10	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1902	Secured: Priority: \$3,190.40 Administrative: Unsecured: Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1901	Secured: Priority: \$3,190.40 Administrative: Unsecured: Total: \$3,190.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
LONGACRE MASTER FUND LTD VLADIMIR JELISAVCIC 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019	1898	Secured: Priority: \$3,086.40 Administrative: Unsecured: Total: \$3,086.40	02/08/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
MACAUTO USA INC 80 EXCEL DR ROCHESTER, NY 14621	9431	Secured: Priority: Administrative: Unsecured: \$961,318.16 Total: \$961,318.16	07/13/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MANDO AMERICA CORPORATION SKYE SUH PLC 32000 NORTHWESTERN HWY STE 260 FARMINGTON HILLS, MI 48334	1569	Secured: Priority: Administrative: Unsecured: \$291,268.45 Total: \$291,268.45	01/17/2006	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
NATIONAL SEMICONDUCTOR CORP 2900 SEMICONDUCTOR DR. G2 335 SANTA CLARA, CA 95051	5390	Secured: Priority: Administrative: Unsecured: \$995.20 Total: \$995.20	05/09/2006	DELPHI CORPORATION (05-44481)
NISSAN TRADING CORP USA ATTN ALAN KALB 34405 W 12 MILE RD STE 225 FARMINGTON HILLS, MI 48331	293	Secured: Priority: Administrative: Unsecured: \$1,288.76 Total: \$1,288.76	11/03/2005	DELCO ELECTRONICS OVERSEAS CORPORATION (05-44610)
OETIKER INC 3305 WILSON ST MARLETTE, MI 48453-0217	722	Secured: Priority: Administrative: Unsecured: \$12,643.20 Total: \$12,643.20	11/21/2005	DELPHI CORPORATION (05-44481)
PLAINFIELD MOLDING INC 24035 RIVER WALK CT PLAINFIELD, IL 60544	12439	Secured: Priority: Administrative: Unsecured: \$15,964.33 Total: \$15,964.33	07/28/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053	520	Secured: Priority: Administrative: Unsecured: <u>\$193.34</u> Total: <u>\$193.34</u>	11/14/2005	DELPHI CORPORATION (05-44481)
SHIN ETSU POLYMER AMERICA INC 5600 MOWRY SCHOOL RD STE 320 NEWARK, CA 94560	11596	Secured: Priority: Administrative: Unsecured: <u>\$20,393.52</u> Total: <u>\$20,393.52</u>	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD ATTN BRIAN A JARMAIN TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	11706	Secured: <u>\$25,011.37</u> Priority: Administrative: Unsecured: <u>\$210,932.12</u> Total: <u>\$235,943.49</u>	07/27/2006	DELPHI CORPORATION (05-44481)
SUMIDA TRADING PTE LTD 996 BENDERMEER RD NO 04 05 TO 06339944 SINGAPORE	2215	Secured: Priority: Administrative: Unsecured: <u>\$2,499.20</u> Total: <u>\$2,499.20</u>	03/08/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THE FURUKAWA ELECTRIC CO LTD C/O PENN AYERS BUTLER ESQ SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	16555	Secured: Priority: Administrative: Unsecured: <u>\$48,067.68</u> Total: <u>\$48,067.68</u>	02/26/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
THERMOTEC SA DE CV 1302 S 5TH ST HOPKINS, MN 55343	6096	Secured: Priority: Administrative: Unsecured: <u>\$14,647.45</u> Total: <u>\$14,647.45</u>	05/16/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
THIERICA INC 900 CLANCY AVE NE GRAND RAPIDS, MI 49503	11536	Secured: Priority: Administrative: Unsecured: <u>\$4,591.80</u> Total: <u>\$4,591.80</u>	07/27/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)

EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
TR BUTTERFIELD TRAIL CORP NDH PROPERTY MANAGEMENT SERVICES 7400 VISCOUNT STE 240 EL PASO, TX 79925	12342	Secured: Priority: Administrative: Unsecured: <u>\$32,627.13</u> Total: <u>\$32,627.13</u>	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 52 \$4,380,909.06

EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICAN AIKOKU ALPHA INC ATTN GARY VIST ESQ C/O MASUDA FUNAI EIFERT & MITCHELL LTD 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	16796	Secured: Priority: \$429,525.84 Administrative: Unsecured: _____ Total: \$429,525.84	01/29/2008	DELPHI CORPORATION (05-44481)
UPG DE MEXICO S DE RL DE CV WILLIAM HOLBROOK DIRECTOR OF FINANCE UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523	13546	Secured: \$42,827.19 Priority: Administrative: Unsecured: _____ Total: \$42,827.19	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Total:		2		\$472,353.03

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2468 Date Filed: 04/03/2006 Docketed Total: \$517,747.63 Filing Creditor Name: 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144	Claim Holder Name 3M COMPANY OFFICE OF GENERAL COUNSEL BLDG 220 9E 02 ST PAUL, MN 55144 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$517,747.63 \$517,747.63	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 8455 Date Filed: 06/23/2006 Docketed Total: \$171,798.50 Filing Creditor Name: ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</p>	<p>Claim Holder Name ALMETALS CO 51035 GRAND RIVER WIXOM, MI 48393</p> <p>Docketed Total: \$171,798.50</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$171,798.50 \$171,798.50</p>	<p>Allowed Total: \$2,384.41</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$2,384.41 \$2,384.41</p>
<p>Claim: 12159 Date Filed: 07/28/2006 Docketed Total: \$7,450.00 Filing Creditor Name: ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030</p>	<p>Claim Holder Name ALPHA PRODUCTS INC 351 IRVING DR OXNARD, CA 93030</p> <p>Docketed Total: \$7,450.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$7,450.00 \$7,450.00</p>	<p>Allowed Total: \$3,725.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$3,725.00 \$3,725.00</p>
<p>Claim: 9151 Date Filed: 07/10/2006 Docketed Total: \$925,476.40 Filing Creditor Name: ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921</p>	<p>Claim Holder Name ARC AUTOMOTIVE INC 1729 MIDPARK RD KNOXVILLE, TN 37921</p> <p>Docketed Total: \$925,476.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$925,476.40 _____ UNL \$925,476.40 UNL</p>	<p>Allowed Total: \$465,879.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$465,879.47 _____ \$465,879.47</p>
<p>Claim: 2343 Date Filed: 03/20/2006 Docketed Total: \$11,295.20 Filing Creditor Name: ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$11,295.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$11,295.20 _____ \$11,295.20</p>	<p>Allowed Total: \$5,695.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$5,695.20 _____ \$5,695.20</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 7506 Date Filed: 06/05/2006 Docketed Total: \$4,424,985.53 Filing Creditor Name: AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021	Claim Holder Name AT&T CORP 1355 W UNIVERSITY DR MESA, AZ 85021 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$4,424,985.53</td></tr><tr><td></td><td></td><td></td><td>\$4,424,985.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,424,985.53				\$4,424,985.53	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$4,424,985.53											
			\$4,424,985.53											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Claim: 1704 Date Filed: 01/30/2006 Docketed Total: \$874,448.21 Filing Creditor Name: CAPRO LTD 155 S LIMERICK RD LIMERICK, PA 19468-1699	Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$299,723.41</td><td></td><td>\$574,724.80</td></tr><tr><td></td><td>\$299,723.41</td><td></td><td>\$574,724.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$299,723.41		\$574,724.80		\$299,723.41		\$574,724.80	<table><tr><td></td><td>Allowed Total:</td><td>\$856,371.97</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td>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* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12687 Date Filed: 07/28/2006 Docketed Total: \$1,510,230.74 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr><tr><td></td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$486,583.11	\$1,023,647.63			\$486,583.11	\$1,023,647.63	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$486,583.11	\$1,023,647.63											
		\$486,583.11	\$1,023,647.63											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 10388 Date Filed: 07/24/2006 Docketed Total: \$141,675.49 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$141,675.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$141,675.49 \$141,675.49</p>	<p>Allowed Total: \$111,540.19</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$111,540.19 \$111,540.19</p>
<p>Claim: 9796 Date Filed: 07/18/2006 Docketed Total: \$572,033.91 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$572,033.91</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$8,179.67 \$563,854.24 \$8,179.67 \$563,854.24</p>	<p>Allowed Total: \$5,476.50</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$5,476.50 \$5,476.50</p>
<p>Claim: 12673 Date Filed: 07/28/2006 Docketed Total: \$73,596.89 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$73,596.89</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$73,596.89 \$73,596.89</p>	<p>Allowed Total: \$47,959.08</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$47,959.08 \$47,959.08</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 9791 Date Filed: 07/18/2006 Docketed Total: \$299,745.20 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 425 GREENWICH, CT 06830	Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 425 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,367.21</td><td>\$294,377.99</td></tr><tr><td></td><td></td><td>\$5,367.21</td><td>\$294,377.99</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,367.21	\$294,377.99			\$5,367.21	\$294,377.99	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$5,367.21	\$294,377.99											
		\$5,367.21	\$294,377.99											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 12694 Date Filed: 07/28/2006 Docketed Total: \$91,243.71 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$91,243.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$91,243.71 \$91,243.71</p>	<p>Allowed Total: \$5,593.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,593.21 \$5,593.21</p>
<p>Claim: 7371 Date Filed: 06/02/2006 Docketed Total: \$694,417.04 Filing Creditor Name: CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p>	<p>Claim Holder Name CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</p> <p>Docketed Total: \$694,417.04</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$694,417.04 \$694,417.04</p>	<p>Allowed Total: \$570,735.18</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$570,735.18 \$570,735.18</p>
<p>Claim: 14664 Date Filed: 07/31/2006 Docketed Total: \$2,624,997.09 Filing Creditor Name: COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST COOPER STANDARD AUTOMOTIVE 39550 ORCHARD HILL PL NOVI, MI 48376</p>	<p>Claim Holder Name DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005</p> <p>Docketed Total: \$2,624,997.09</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$2,624,997.09 \$2,624,997.09</p>	<p>Allowed Total: \$2,240,832.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$2,240,832.25 \$2,240,832.25</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 8807 Date Filed: 06/30/2006 Docketed Total: \$4,687.50 Filing Creditor Name: CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473</p>	<p>Claim Holder Name CUSTOM PRODUCTS CORP 457 STATE ST NORTH HAVEN, CT 06473</p> <p>Docketed Total: \$4,687.50</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44507 _____ _____ _____ \$4,687.50 \$4,687.50</p>	<p>Allowed Total: \$2,343.75</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44507 _____ _____ _____ \$2,343.75 \$2,343.75</p>
<p>Claim: 10906 Date Filed: 07/25/2006 Docketed Total: \$234,133.66 Filing Creditor Name: DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$234,133.66</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$234,133.66 \$234,133.66</p>	<p>Allowed Total: \$126,124.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$126,124.21 \$126,124.21</p>
<p>Claim: 10907 Date Filed: 07/25/2006 Docketed Total: \$929,544.79 Filing Creditor Name: DATWYLER RUBBER & PLASTICS NELSON MULLINS RILEY & SCARBOROUGH PO BOX 11070 COLUMBIA, SC 29211-1070</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$929,544.79</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$929,544.79 \$929,544.79</p>	<p>Allowed Total: \$401,688.36</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$401,688.36 \$401,688.36</p>
<p>Claim: 16284 Date Filed: 09/05/2006 Docketed Total: \$34,134.78 Filing Creditor Name: DAWLEN CORP 2029 MICOR DR PO BOX 884 JACKSON, MI 49203</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$34,134.78</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$34,134.78 \$34,134.78</p>	<p>Allowed Total: \$4,852.44</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$4,852.44 \$4,852.44</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 7244 Date Filed: 06/01/2006 Docketed Total: \$12,223.86 Filing Creditor Name: DICKY GRABLER CO 10302 MADISON CLEVELAND, OH 44102	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,223.86</td></tr><tr><td></td><td></td><td></td><td>\$12,223.86</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,223.86				\$12,223.86	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$8,584.04</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,584.04</td></tr><tr><td></td><td></td><td></td><td>\$8,584.04</td></tr></table>			Allowed Total:	\$8,584.04	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,584.04				\$8,584.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$12,223.86																											
			\$12,223.86																											
		Allowed Total:	\$8,584.04																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$8,584.04																											
			\$8,584.04																											
Claim: 8374 Date Filed: 06/22/2006 Docketed Total: \$1,302.72 Filing Creditor Name: DYNACAST DEUTSCHLAND GMBH & CO KG HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	Claim Holder Name DYNACAST DEUTSCHLAND GMBH & CO KG HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,302.72</td></tr><tr><td></td><td></td><td></td><td>\$1,302.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,302.72				\$1,302.72	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$653.31</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$653.31</td></tr><tr><td></td><td></td><td></td><td>\$653.31</td></tr></table>			Allowed Total:	\$653.31	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$653.31				\$653.31
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,302.72																											
			\$1,302.72																											
		Allowed Total:	\$653.31																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$653.31																											
			\$653.31																											
Claim: 10596 Date Filed: 07/25/2006 Docketed Total: \$123,481.26 Filing Creditor Name: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898	Claim Holder Name LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$123,481.26</td></tr><tr><td></td><td></td><td></td><td>\$123,481.26</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$123,481.26				\$123,481.26	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$95,819.18</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$95,819.18</td></tr><tr><td></td><td></td><td></td><td>\$95,819.18</td></tr></table>			Allowed Total:	\$95,819.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$95,819.18				\$95,819.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$123,481.26																											
			\$123,481.26																											
		Allowed Total:	\$95,819.18																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$95,819.18																											
			\$95,819.18																											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 15141 Date Filed: 07/31/2006 Docketed Total: \$438,605.19 Filing Creditor Name: EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676	Claim Holder Name EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$204,708.80</td><td></td><td>\$233,896.39</td></tr><tr><td></td><td>\$204,708.80</td><td></td><td>\$233,896.39</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$204,708.80		\$233,896.39		\$204,708.80		\$233,896.39	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$204,708.80		\$233,896.39											
	\$204,708.80		\$233,896.39											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 8946 Date Filed: 07/05/2006 Docketed Total: \$653,356.73 Filing Creditor Name: EPCOS INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310</p>	<p>Claim Holder Name EPCOS INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310</p> <p>Docketed Total: \$653,356.73</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$653,356.73 \$653,356.73</p>	<p>Allowed Total: \$505,747.68</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$505,747.68 \$505,747.68</p>
<p>Claim: 14126 Date Filed: 07/31/2006 Docketed Total: \$376,357.61 Filing Creditor Name: FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110</p>	<p>Claim Holder Name FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110</p> <p>Docketed Total: \$376,357.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$376,357.61 \$376,357.61</p>	<p>Allowed Total: \$166,841.77</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$166,841.77 \$166,841.77</p>
<p>Claim: 14130 Date Filed: 07/31/2006 Docketed Total: \$407,299.95 Filing Creditor Name: FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110</p>	<p>Claim Holder Name FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110</p> <p>Docketed Total: \$407,299.95</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$407,299.95 \$407,299.95</p>	<p>Allowed Total: \$616,573.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$616,573.40 \$616,573.40</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 9951 Date Filed: 07/19/2006 Docketed Total: \$79,244.79 Filing Creditor Name: FERRO ELECTRONIC MATERIALS 1000 LAKESIDE AVE CLEVELAND, OH 44114	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$79,244.79 \$79,244.79	 <

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																																				
Claim: 8508 Date Filed: 06/26/2006 Docketed Total: \$22,258.80 Filing Creditor Name: FLOW DRY TECHNOLOGY LTD 379 ALBERT RD BROOKVILLE, OH 45309-924	Claim Holder Name FLOW DRY TECHNOLOGY LTD 379 ALBERT RD BROOKVILLE, OH 45309-924 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$22,258.80</td><td></td><td></td></tr><tr><td></td><td>\$22,258.80</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$22,258.80				\$22,258.80			<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$7,556.56</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,556.56</td></tr><tr><td></td><td></td><td></td><td>\$7,556.56</td></tr></table>			Allowed Total:	\$7,556.56	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,556.56				\$7,556.56								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481	\$22,258.80																																					
	\$22,258.80																																					
		Allowed Total:	\$7,556.56																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$7,556.56																																			
			\$7,556.56																																			
Claim: 12024 Date Filed: 07/28/2006 Docketed Total: \$6,517,990.78 Filing Creditor Name: FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004	Claim Holder Name FREESCALE SEMICONDUCTOR INC LEWIS AND ROCA LLP 40 N CENTRAL AVE PHOENIX, AZ 85004 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,517,990.78</td></tr><tr><td></td><td></td><td></td><td>\$6,517,990.78</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,517,990.78				\$6,517,990.78	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$6,611,381.90</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$145,822.00</td></tr><tr><td>05-44610</td><td></td><td></td><td>\$0.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,465,559.90</td></tr><tr><td></td><td></td><td></td><td>\$6,611,381.90</td></tr></table>			Allowed Total:	\$6,611,381.90	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$145,822.00	05-44610			\$0.00	05-44640			\$6,465,559.90				\$6,611,381.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$6,517,990.78																																			
			\$6,517,990.78																																			
		Allowed Total:	\$6,611,381.90																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44567			\$145,822.00																																			
05-44610			\$0.00																																			
05-44640			\$6,465,559.90																																			
			\$6,611,381.90																																			
Claim: 16570 Date Filed: 03/12/2007 Docketed Total: \$337,154.09 Filing Creditor Name: GCI TECHNOLOGIES INC 1301 PRECISION DR PLANO, TX 75074	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr><tr><td></td><td></td><td>\$5,981.92</td><td>\$331,172.17</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,981.92	\$331,172.17			\$5,981.92	\$331,172.17	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$105,945.75</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$105,945.75</td></tr><tr><td></td><td></td><td></td><td>\$105,945.75</td></tr></table>			Allowed Total:	\$105,945.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$105,945.75				\$105,945.75								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640		\$5,981.92	\$331,172.17																																			
		\$5,981.92	\$331,172.17																																			
		Allowed Total:	\$105,945.75																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$105,945.75																																			
			\$105,945.75																																			

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 10192 Date Filed: 07/21/2006 Docketed Total: \$5,295.00 Filing Creditor Name: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p>	<p>Claim Holder Name GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242</p> <p>Docketed Total: \$5,295.00</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44567 _____ _____ \$5,295.00</p> <p>\$5,295.00</p>	<p>Allowed Total: \$950.00</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44567 _____ _____ \$950.00</p> <p>\$950.00</p>
<p>Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$230,129.45 Filing Creditor Name: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402</p>	<p>Claim Holder Name GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402</p> <p>Docketed Total: \$230,129.45</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ \$136,420.72 \$93,708.73</p> <p>\$136,420.72 \$93,708.73</p>	<p>Allowed Total: \$128,908.50</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$128,908.50</p> <p>\$128,908.50</p>
<p>Claim: 15429 Date Filed: 07/31/2006 Docketed Total: \$431,794.32 Filing Creditor Name: GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202</p>	<p>Claim Holder Name GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202</p> <p>Docketed Total: \$431,794.32</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44481 _____ _____ \$431,794.32</p> <p>\$431,794.32</p>	<p>Allowed Total: \$427,955.37</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$427,955.37</p> <p>\$427,955.37</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 831 Date Filed: 11/23/2005 Docketed Total: \$3,847.71 Filing Creditor Name: GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY</p>	<p>Claim Holder Name GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY</p> <p>Docketed Total: \$3,847.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$3,847.71 \$3,847.71</p>	<p>Allowed Total: \$1,783.17</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$1,783.17 \$1,783.17</p>
<p>Claim: 13967 Date Filed: 07/31/2006 Docketed Total: \$283,429.97 Filing Creditor Name: HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019</p>	<p>Claim Holder Name HUTCHINSON FTS INC C/O HALPERIN BATTAGLIA RAICHT LLP 555 MADISON AVE 9TH FLOOR NEW YORK, NY 10019</p> <p>Docketed Total: \$283,429.97</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$283,429.97 \$283,429.97</p>	<p>Allowed Total: \$205,360.53</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$205,360.53 \$205,360.53</p>
<p>Claim: 12166 Date Filed: 07/28/2006 Docketed Total: \$177,730.00 Filing Creditor Name: IER INDUSTRIES INC 8271 BAVARIA RD E MACEDONIA, OH 44056</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$177,730.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$140,413.63 \$37,316.37 UNL \$140,413.63 \$37,316.37 UNL</p>	<p>Allowed Total: \$168,071.05</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$168,071.05 \$168,071.05</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 5563 Date Filed: 05/10/2006 Docketed Total: \$10,363.27 Filing Creditor Name: INDAK MANUFACTURING CORP EFT 1915 TECHNY RD NORTHBROOK, IL 60062-5382	Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$10,363.27 \$10,363.27	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 12178 Date Filed: 07/28/2006 Docketed Total: \$177,026.50 Filing Creditor Name: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606</p>	<p>Claim Holder Name INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606</p> <p>Docketed Total: \$177,026.50</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$177,026.50 \$177,026.50</p>	<p>Allowed Total: \$2,556.27</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$2,556.27 \$2,556.27</p>
<p>Claim: 1790 Date Filed: 02/06/2006 Docketed Total: \$195,077.21 Filing Creditor Name: KEY SAFETY SYSTEMS & SUBSIDIARIES KEY SAFETY SYSTEMS INC 7000 NINETEEN MILE RD STERLING HEIGHTS, MI 48314</p>	<p>Claim Holder Name KEY SAFETY SYSTEMS & SUBSIDIARIES KEY SAFETY SYSTEMS INC 7000 NINETEEN MILE RD STERLING HEIGHTS, MI 48314</p> <p>Docketed Total: \$195,077.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$195,077.21 \$195,077.21</p>	<p>Allowed Total: \$61,279.69</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$61,279.69 \$61,279.69</p>
<p>Claim: 15792 Date Filed: 08/02/2006 Docketed Total: \$140,983.79 Filing Creditor Name: KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007</p>	<p>Claim Holder Name KEYSTONE POWDERED METAL COMPANY BUCHANAN INGERSOLL & ROONEY PC 1 CHASE MANHATTAN PLAZA 35TH FLR NEW YORK, NY 10007</p> <p>Docketed Total: \$140,983.79</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$140,983.79 \$140,983.79</p>	<p>Allowed Total: \$19,279.37</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$19,279.37 \$19,279.37</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 15483 Date Filed: 07/31/2006 Docketed Total: \$66,952.29 Filing Creditor Name: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$66,952.29</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44507 _____ _____ \$66,952.29</p> <p>_____ _____ _____ \$66,952.29</p>	<p>Allowed Total: \$64,388.47</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44507 _____ _____ \$64,388.47</p> <p>_____ _____ _____ \$64,388.47</p>
<p>Claim: 15476 Date Filed: 07/31/2006 Docketed Total: \$248,551.45 Filing Creditor Name: LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601</p>	<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$248,551.45</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$248,551.45</p> <p>_____ _____ _____ \$248,551.45</p>	<p>Allowed Total: \$244,087.26</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$244,087.26</p> <p>_____ _____ _____ \$244,087.26</p>
<p>Claim: 9463 Date Filed: 07/13/2006 Docketed Total: \$108,415.00 Filing Creditor Name: LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD PO BOX 109 HAMPTONVILLE, NC 27020</p>	<p>Claim Holder Name LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX 1241 BUCK SHOALS RD PO BOX 109 HAMPTONVILLE, NC 27020</p> <p>Docketed Total: \$108,415.00</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$108,415.00</p> <p>_____ _____ _____ \$108,415.00</p>	<p>Allowed Total: \$15,341.00</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$15,341.00</p> <p>_____ _____ _____ \$15,341.00</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 16616 Date Filed: 06/22/2007 Docketed Total: \$414,063.61 Filing Creditor Name: MAC ARTHUR CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERSTON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Claim Holder Name JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$414,063.61 \$414,063.61	 <

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 3738 Date Filed: 05/01/2006 Docketed Total: \$50,374.12 Filing Creditor Name: MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086	Claim Holder Name MOLDTECH INC 1900 COMMERCE PKY LANCASTER, NY 14086 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$50,374.12 \$50,374.12	 <

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 9771 Date Filed: 07/18/2006 Docketed Total: \$977,354.65 Filing Creditor Name: NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP C O ROBERT SZWAJKOS ESQ CURTIN & HEEFNER LLP 250 N PENNSYLVANIA MORRISVILLE, PA 19067</p>	<p>Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <p>Docketed Total: \$977,354.65</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$977,354.65 \$977,354.65</p>	<p>Allowed Total: \$191,266.99</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$191,266.99 \$191,266.99</p>
<p>Claim: 16393 Date Filed: 10/26/2006 Docketed Total: \$84,892.57 Filing Creditor Name: OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP ONE S CHURCH AVE STE 1700 TUCSON, AZ 85701</p>	<p>Claim Holder Name OFFSHORE INTERNATIONAL INCORPORATED QUARLES & BRADY STREICH LANG LLP ONE S CHURCH AVE STE 1700 TUCSON, AZ 85701</p> <p>Docketed Total: \$84,892.57</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$84,892.57 \$84,892.57</p>	<p>Allowed Total: \$42,446.29</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$42,446.29 \$42,446.29</p>
<p>Claim: 16318 Date Filed: 09/14/2006 Docketed Total: \$1,428,927.86 Filing Creditor Name: OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085</p>	<p>Claim Holder Name OKI AMERICA INC 785 N MARY AVE SUNNYVALE, CA 94085</p> <p>Docketed Total: \$1,428,927.86</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ UNL _____ \$1,428,927.86 UNL \$1,428,927.86</p>	<p>Allowed Total: \$465,873.65</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$465,873.65 \$465,873.65</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11568 Date Filed: 07/27/2006 Docketed Total: \$30,102.47 Filing Creditor Name: ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC ONE RENAISSANCE SQUARE TWO N CENTRAL AVE PHOENIX, AZ 85004-2391	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <u>Case Number*</u> 05-44567 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$30,102.47 \$30,102.47	 <

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 10580 Date Filed: 07/25/2006 Docketed Total: \$203,432.68 Filing Creditor Name: PHILLIPS PLASTICS CORPORATION 1201 HANLEY RD HUDSON, WI 54016	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$203,432.68</td><td></td><td></td></tr><tr><td></td><td>\$203,432.68</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$203,432.68				\$203,432.68			 <table><tr><td></td><td>Allowed Total:</td><td>\$172,471.39</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$172,471.39</td></tr><tr><td></td><td></td><td></td><td>\$172,471.39</td></tr></table>		Allowed Total:	\$172,471.39	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$172,471.39				\$172,471.39
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	\$203,432.68																												
	\$203,432.68																												
	Allowed Total:	\$172,471.39																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$172,471.39																										
			\$172,471.39																										
Claim: 12438 Date Filed: 07/28/2006 Docketed Total: \$11,330.41 Filing Creditor Name: PLAINFIELD STAMP ILLINOIS INC 1351 NORTH DIVISION ST PLAINFIELD, IL 60544	Claim Holder Name PLAINFIELD STAMP ILLINOIS INC 1351 NORTH DIVISION ST PLAINFIELD, IL 60544 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$11,330.41</td></tr><tr><td></td><td></td><td></td><td>\$11,330.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$11,330.41				\$11,330.41	 <table><tr><td></td><td>Allowed Total:</td><td>\$5,867.91</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$5,867.91</td></tr><tr><td></td><td></td><td></td><td>\$5,867.91</td></tr></table>		Allowed Total:	\$5,867.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$5,867.91				\$5,867.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44567			\$11,330.41																										
			\$11,330.41																										
	Allowed Total:	\$5,867.91																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44567			\$5,867.91																										
			\$5,867.91																										
Claim: 4268 Date Filed: 05/01/2006 Docketed Total: \$144,807.94 Filing Creditor Name: QUALITY SCREW & NUT CO 1745 PAYSHPERE CIRCLE ADD CHG 071205 LC CHICAGO, IL 60674	Claim Holder Name QUALITY SCREW & NUT CO 1745 PAYSHPERE CIRCLE ADD CHG 071205 LC CHICAGO, IL 60674 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$144,807.94</td></tr><tr><td></td><td></td><td></td><td>\$144,807.94</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$144,807.94				\$144,807.94	 <table><tr><td></td><td>Allowed Total:</td><td>\$138,972.84</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$138,972.84</td></tr><tr><td></td><td></td><td></td><td>\$138,972.84</td></tr></table>		Allowed Total:	\$138,972.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$138,972.84				\$138,972.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$144,807.94																										
			\$144,807.94																										
	Allowed Total:	\$138,972.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$138,972.84																										
			\$138,972.84																										

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 15231 Date Filed: 07/31/2006 Docketed Total: \$614,058.16 Filing Creditor Name: QUALITY SYNTHETIC RUBBER INC BUCKINGHAM DOOLITTLE & BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500</p>	<p>Claim Holder Name QUALITY SYNTHETIC RUBBER INC BUCKINGHAM DOOLITTLE & BURROUGHS LLP PO BOX 1500 AKRON, OH 44309-1500</p> <p>Docketed Total: \$614,058.16</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44547 _____ _____ \$614,058.16</p> <p>_____ _____ _____ \$614,058.16</p>	<p>Allowed Total: \$333,450.27</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$333,450.27</p> <p>_____ _____ _____ \$333,450.27</p>
<p>Claim: 2739 Date Filed: 04/24/2006 Docketed Total: \$102,734.69 Filing Creditor Name: QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</p>	<p>Claim Holder Name SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614</p> <p>Docketed Total: \$102,734.69</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44481 _____ _____ \$102,734.69</p> <p>_____ _____ _____ \$102,734.69</p>	<p>Allowed Total: \$64,447.31</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$64,447.31</p> <p>_____ _____ _____ \$64,447.31</p>
<p>Claim: 11264 Date Filed: 07/27/2006 Docketed Total: \$673,272.82 Filing Creditor Name: REPUBLIC ENGINEERED PRODUCTS INC MCDONALD HOPKINS CO LPA 600 SUPERIOR AVE E STE 2100 CLEVELAND, OH 44114</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$673,272.82</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44481 _____ _____ \$673,272.82</p> <p>_____ _____ _____ \$673,272.82</p>	<p>Allowed Total: \$179,774.97</p> <p>Case Number* Secured Priority Unsecured</p> <p>05-44640 _____ _____ \$179,774.97</p> <p>_____ _____ _____ \$179,774.97</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 11527 Date Filed: 07/27/2006 Docketed Total: \$45,258.00 Filing Creditor Name: ROTAFORM LLC VON BRIESEN & ROPER 411 E WISCONSIN AVE STE 700 MILWAUKEE, WI 53202	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$45,258.00</td></tr><tr><td></td><td></td><td></td><td>\$45,258.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$45,258.00				\$45,258.00	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$37,322.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,322.00</td></tr><tr><td></td><td></td><td></td><td>\$37,322.00</td></tr></table>			Allowed Total:	\$37,322.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,322.00				\$37,322.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$45,258.00																											
			\$45,258.00																											
		Allowed Total:	\$37,322.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$37,322.00																											
			\$37,322.00																											
Claim: 1216 Date Filed: 12/19/2005 Docketed Total: \$48,089.03 Filing Creditor Name: SFS INTEC INC SPRING ST & VAN REED RD PO BOX 6326 WYOMISSING, PA 19610	Claim Holder Name HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$48,089.03</td></tr><tr><td></td><td></td><td></td><td>\$48,089.03</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$48,089.03				\$48,089.03	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$19,911.66</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$19,911.66</td></tr><tr><td></td><td></td><td></td><td>\$19,911.66</td></tr></table>			Allowed Total:	\$19,911.66	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$19,911.66				\$19,911.66
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$48,089.03																											
			\$48,089.03																											
		Allowed Total:	\$19,911.66																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$19,911.66																											
			\$19,911.66																											
Claim: 2274 Date Filed: 03/13/2006 Docketed Total: \$222,238.45 Filing Creditor Name: SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128	Claim Holder Name SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP 4440 WARRENSVILLE CENTER RD WARRENSVILLE HEIGHTS, OH 44128 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$222,238.45</td></tr><tr><td></td><td></td><td></td><td>\$222,238.45</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$222,238.45				\$222,238.45	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$56,390.89</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$56,390.89</td></tr><tr><td></td><td></td><td></td><td>\$56,390.89</td></tr></table>			Allowed Total:	\$56,390.89	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$56,390.89				\$56,390.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$222,238.45																											
			\$222,238.45																											
		Allowed Total:	\$56,390.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$56,390.89																											
			\$56,390.89																											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11247 Date Filed: 07/27/2006 Docketed Total: \$641,832.63 Filing Creditor Name: SKF USA INC PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899	Claim Holder Name SKF USA INC PEPPER HAMILTON LLP HERCULES PLZ STE 5100 1313 MARKET ST WILMINGTON, DE 19899 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$85,147.54 \$556,685.09 \$85,147.54 \$556,685.09	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 14489 Date Filed: 07/31/2006 Docketed Total: \$3,750,708.82 Filing Creditor Name: SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION SILVER POINT CAPITAL TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION SILVER POINT CAPITAL TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,750,708.82</td></tr><tr><td></td><td></td><td></td><td>\$3,750,708.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,750,708.82				\$3,750,708.82	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$3,750,708.82											
			\$3,750,708.82											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 26 Date Filed: 10/17/2005 Docketed Total: \$162.00 Filing Creditor Name: SPERRY & RICE MFG CO LLC 9146 US 52 BROOKVILLE, IN 47012</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$162.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$162.00 \$162.00</p>	<p>Allowed Total: \$40.50</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$40.50 \$40.50</p>
<p>Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$72,034.20 Filing Creditor Name: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067</p>	<p>Claim Holder Name BEAR STEARNS INVESTMENT PRODUCTS INC CO JPMORGAN CHASE BANK NA LEGAL DEPT 1 CHASE MANHATTAN PLAZA 26TH FL NEW YORK, NY 10081</p> <p>Docketed Total: \$72,034.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$72,034.20 \$72,034.20</p>	<p>Allowed Total: \$63,774.83</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$63,774.83 \$63,774.83</p>
<p>Claim: 12257 Date Filed: 07/28/2006 Docketed Total: \$217,822.60 Filing Creditor Name: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101</p>	<p>Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$217,822.60</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ \$21,450.40 \$196,372.20 \$21,450.40 \$196,372.20</p>	<p>Allowed Total: \$217,587.60</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$217,587.60 \$217,587.60</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 10011 Date Filed: 07/20/2006 Docketed Total: \$2,009.90 Filing Creditor Name: TERMAX CORP DEPARTMENT 4137 CAROL STREAM, IL 60122-4137	Claim Holder Name TRADE DEBT NET 281 TRESSER BLVD STE 1501 STAMFORD, CT 06901 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,009.90</td></tr><tr><td></td><td></td><td></td><td>\$2,009.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,009.90				\$2,009.90	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$99.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$99.50</td></tr><tr><td></td><td></td><td></td><td>\$99.50</td></tr></table>			Allowed Total:	\$99.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$99.50				\$99.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,009.90																											
			\$2,009.90																											
		Allowed Total:	\$99.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$99.50																											
			\$99.50																											
Claim: 10180 Date Filed: 07/21/2006 Docketed Total: \$1,670,436.79 Filing Creditor Name: THE CHERRY CORPORATION MCDERMOTT WILL & EMERY LLP 227 W MONROE ST CHICAGO, IL 60606-5096	Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$1,670,436.79</td><td></td><td></td></tr><tr><td></td><td>\$1,670,436.79</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$1,670,436.79				\$1,670,436.79			 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$1,440,545.65</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,440,545.65</td></tr><tr><td></td><td></td><td></td><td>\$1,440,545.65</td></tr></table>			Allowed Total:	\$1,440,545.65	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,440,545.65				\$1,440,545.65
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$1,670,436.79																													
	\$1,670,436.79																													
		Allowed Total:	\$1,440,545.65																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,440,545.65																											
			\$1,440,545.65																											
Claim: 2649 Date Filed: 04/13/2006 Docketed Total: \$68,059.78 Filing Creditor Name: THE FURUKAWA ELECTRIC CO LTD SQUIRE SANDERS & DEMPSEY LLP 600 HANSEN WY PALO ALTO, CA 94304-1043	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-47452</td><td></td><td></td><td>\$68,059.78</td></tr><tr><td></td><td></td><td></td><td>\$68,059.78</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47452			\$68,059.78				\$68,059.78	 <table><tr><td></td><td></td><td>Allowed Total:</td><td>\$34,029.89</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-47452</td><td></td><td></td><td>\$34,029.89</td></tr><tr><td></td><td></td><td></td><td>\$34,029.89</td></tr></table>			Allowed Total:	\$34,029.89	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-47452			\$34,029.89				\$34,029.89
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-47452			\$68,059.78																											
			\$68,059.78																											
		Allowed Total:	\$34,029.89																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-47452			\$34,029.89																											
			\$34,029.89																											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 14319 Date Filed: 07/31/2006 Docketed Total: \$5,239,434.98 Filing Creditor Name: THE TIMKEN COMPANY 1835 DUEBER AVE SW PO BOX 6927 CANTON, OH 44706-0927	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$732,657.37</td><td>\$1,803,986.64</td><td>\$2,702,790.97</td></tr><tr><td></td><td>\$732,657.37</td><td>\$1,803,986.64</td><td>\$2,702,790.97</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$732,657.37	\$1,803,986.64	\$2,702,790.97		\$732,657.37	\$1,803,986.64	\$2,702,790.97	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481	\$732,657.37	\$1,803,986.64	\$2,702,790.97											
	\$732,657.37	\$1,803,986.64	\$2,702,790.97											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 2627 Date Filed: 04/13/2006 Docketed Total: \$1,923.00 Filing Creditor Name: TINNERMAN PALNUT ENGINEERED PRODUCTS PO BOX 10 BRUNSWICK, OH 44212-2344	Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601 <u>Case Number*</u> 05-44547 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,923.00 \$1,923.00	 <

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 12239 Date Filed: 07/28/2006 Docketed Total: \$599,351.09 Filing Creditor Name: TOSHIBA AMERICA ELECTRONIC COMPONENTS INC WEILAND GOLDEN SMILEY WANG EKVALL & STROK 650 TOWN CENTER DR STE 950 COSTA MESA, CA 92626	Claim Holder Name TOSHIBA AMERICA ELECTRONIC COMPONENTS INC WEILAND GOLDEN SMILEY WANG EKVALL & STROK 650 TOWN CENTER DR STE 950 COSTA MESA, CA 92626 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$599,351.09 \$599,351.09	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 11233 Date Filed: 07/26/2006 Docketed Total: \$134,780.90 Filing Creditor Name: TWOSON TOOL CO INC PO BOX 591 MUNCIE, IN 47308	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$134,780.90 \$134,780.90	

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<p>Claim: 9454 Date Filed: 07/13/2006 Docketed Total: \$23,391.86 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p>	<p>Claim Holder Name VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p> <p>Docketed Total: \$23,391.86</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$23,391.86 \$23,391.86</p>	<p>Allowed Total: \$14,166.86</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$14,166.86 \$14,166.86</p>
<p>Claim: 7205 Date Filed: 05/31/2006 Docketed Total: \$26,066.24 Filing Creditor Name: WALCO CORPORATION PO BOX 9 GLENSHAW, PA 15116</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$26,066.24</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$26,066.24 \$26,066.24</p>	<p>Allowed Total: \$5,424.28</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,424.28 \$5,424.28</p>
<p>Claim: 10076 Date Filed: 07/20/2006 Docketed Total: \$0.00 Filing Creditor Name: WOCO INDUSTRIEOTECHNIK GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000</p>	<p>Claim Holder Name WOCO INDUSTRIEOTECHNIK GMBH 25800 NORTHWESTERN HWY 1000 SOUTHFIELD, MI 48075-1000</p> <p>Docketed Total: UNL</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ UNL UNL</p>	<p>Allowed Total: \$77,084.27</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$77,084.27 \$77,084.27</p>

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 16447 Date Filed: 12/08/2006 Docketed Total: \$76,844.72 Filing Creditor Name: WRIGHT PLASTIC PRODUCTS CO LLC 201 CONDENSERY RD SHERIDAN, MI 48884	Claim Holder Name CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$76,844.72</td></tr><tr><td></td><td></td><td></td><td>\$76,844.72</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$76,844.72				\$76,844.72	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44567			\$76,844.72											
			\$76,844.72											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 13183 Date Filed: 07/31/2006 Docketed Total: \$1,484,512.92 Filing Creditor Name: YAZAKI NORTH AMERICA INC 6801 N HAGGERTY RD CANTON, MI 48187-3538	Claim Holder Name YAZAKI NORTH AMERICA INC 6601 HAGGERTY RD CANTON, MI 48187 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,084,784.98</td></tr><tr><td></td><td></td><td></td><td>\$1,084,784.98</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,084,784.98				\$1,084,784.98	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$1,084,784.98											
			\$1,084,784.98											

* See Exhibit H for a listing of debtor entities by case number.

** "UNL" denotes an unliquidated claim.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 11413 Date Filed: 07/27/2006 Docketed Total: \$617,679.20 Filing Creditor Name: ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507</p>	<p>Claim Holder Name ACCURATE THREADED FASTENERS INC ATF INC SACHNOFF & WEAVER LTD 10 S WACKER DR CHICAGO, IL 60606-7507</p> <p>Docketed Total: \$617,679.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$617,679.20 \$617,679.20</p>	<p>Allowed Total: \$231,086.97</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$231,086.97 \$231,086.97</p>
<p>Claim: 123 Date Filed: 10/25/2005 Docketed Total: \$127,102.34 Filing Creditor Name: ADVENT TOOL & MOLD INC 999 RIDGEWAY AVE ROCHESTER, NY 14615</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$127,102.34</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$127,102.34 \$127,102.34</p>	<p>Allowed Total: \$111,018.85</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$111,018.85 \$111,018.85</p>
<p>Claim: 4232 Date Filed: 05/01/2006 Docketed Total: \$32,587.26 Filing Creditor Name: ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103</p>	<p>Claim Holder Name ALCOTEC WIRE CO 2750 AERO PK DR TRAVERSE CITY, MI 49686-9103</p> <p>Docketed Total: \$32,587.26</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$32,587.26 \$32,587.26</p>	<p>Allowed Total: \$3,665.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$3,665.92 \$3,665.92</p>
<p>Claim: 1683 Date Filed: 01/26/2006 Docketed Total: \$78,385.24 Filing Creditor Name: ALLIANCE PLASTICS EFT 3123 STATION RD ERIE, PA 16510</p>	<p>Claim Holder Name ASM CAPITAL II LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$78,385.24</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$78,385.24 \$78,385.24</p>	<p>Allowed Total: \$56,610.31</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$56,610.31 \$56,610.31</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$59,414.30 Filing Creditor Name: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$59,414.30 \$59,414.30	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 11196 Date Filed: 07/26/2006 Docketed Total: \$59,444.55 Filing Creditor Name: AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT ATTN DAIV S LEINWAND 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC ATTN DAVID S LEINWAND ESQ 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$59,444.55</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$59,444.55 \$59,444.55</p>	<p>Allowed Total: \$5,732.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$5,732.00 \$5,732.00</p>
<p>Claim: 12346 Date Filed: 07/28/2006 Docketed Total: \$215,079.82 Filing Creditor Name: ANGELL DEMMEL NORTH AMERICA INC 1516 STANLEY AVE DAYTON, OH 45404</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$215,079.82</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$46,948.73 \$168,131.09 \$46,948.73 \$168,131.09</p>	<p>Allowed Total: \$185,481.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$185,481.47 \$185,481.47</p>
<p>Claim: 4458 Date Filed: 05/02/2006 Docketed Total: \$11,070.00 Filing Creditor Name: ARMADA RUBBER MANUFACTURING COMPANY PO BOX 579 ARMADA, MI 48005-0579</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$11,070.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$1,210.00 \$9,860.00 \$1,210.00 \$9,860.00</p>	<p>Allowed Total: \$9,100.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$9,100.00 \$9,100.00</p>
<p>Claim: 13825 Date Filed: 07/31/2006 Docketed Total: \$330,238.12 Filing Creditor Name: ARNESES ELECTRICOS AUTOMOTRICES S A DE C V CLEARY GOTTLIEB STEEN & HAMILTON LLP ONE LIBERTY PLZ NEW YORK, NY 10006</p>	<p>Claim Holder Name BANK OF AMERICA N A 1 BRYANT PARK NEW YORK, NY 10035</p> <p>Docketed Total: \$330,238.12</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$330,238.12 \$330,238.12</p>	<p>Allowed Total: \$327,390.54</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$327,390.54 \$327,390.54</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 2164 Date Filed: 03/01/2006 Docketed Total: \$369,751.60 Filing Creditor Name: ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797	Claim Holder Name ASM CAPITAL 7600 JERICHO TPKE STE 302 WOODBURY, NY 11797 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$369,751.60</td></tr><tr><td></td><td></td><td></td><td>\$369,751.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$369,751.60				\$369,751.60	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$369,751.60											
			\$369,751.60											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 1165 Date Filed: 12/14/2005 Docketed Total: \$1,280,342.50 Filing Creditor Name: ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131	Claim Holder Name ATMEL CORPORATION 2325 ORCHARD PKWY SAN JOSE, CA 95131 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$1,280,342.50 \$1,280,342.50	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 5453 Date Filed: 05/10/2006 Docketed Total: \$154,424.36 Filing Creditor Name: AVERY DENNINSON CORPORATION AVERY DENNISON CORPORATION 7590 AUBURN RD PAINESVILLE, OH 44077	Claim Holder Name AVERY DENNINSON CORPORATION AVERY DENNISON CORPORATION 7590 AUBURN RD PAINESVILLE, OH 44077 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$154,424.36 \$154,424.36	 <

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 10558 Date Filed: 07/24/2006 Docketed Total: \$620,518.73 Filing Creditor Name: BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD BATESVILLE, IN 47006</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$620,518.73</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$620,518.73 \$620,518.73</p>	<p>Allowed Total: \$589,587.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$589,587.21 \$589,587.21</p>
<p>Claim: 1791 Date Filed: 02/06/2006 Docketed Total: \$8,866.55 Filing Creditor Name: BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067</p>	<p>Claim Holder Name BEKAERT CORPORATION 1395 S MARIETTA PKWY MARIETTA, GA 30067</p> <p>Docketed Total: \$8,866.55</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44624 _____ _____ _____ \$8,866.55 \$8,866.55</p>	<p>Allowed Total: \$1,361.73</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44624 _____ _____ _____ \$1,361.73 \$1,361.73</p>
<p>Claim: 7206 Date Filed: 05/31/2006 Docketed Total: \$31,570.05 Filing Creditor Name: BELLMAN MELCOR INC 18333 S 76TH AVE PO BOX 188 TINLEY PK, IL 60477</p>	<p>Claim Holder Name MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</p> <p>Docketed Total: \$31,570.05</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$31,570.05 \$31,570.05</p>	<p>Allowed Total: \$16,805.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$16,805.20 \$16,805.20</p>
<p>Claim: 12448 Date Filed: 07/28/2006 Docketed Total: \$33,219.20 Filing Creditor Name: BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317</p>	<p>Claim Holder Name BERGQUIST COMPANY 18930 WEST 78TH ST CHANHASSEN, MN 55317</p> <p>Docketed Total: \$33,219.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$33,219.20 \$33,219.20</p>	<p>Allowed Total: \$3,307.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$3,307.00 \$3,307.00</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1389 Date Filed: 12/30/2005 Docketed Total: \$10,302.88 Filing Creditor Name: BONA VISTA PROGRAMS INC 1220 E LAGUNA PO BOX 2496 KOKOMO, IN 46904-2496</p>	<p>Claim Holder Name BONA VISTA PROGRAMS INC 1220 E LAGUNA PO BOX 2496 KOKOMO, IN 46904-2496</p> <p>Docketed Total: \$10,302.88</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ <u>\$10,302.88</u> \$10,302.88</p>	<p>Allowed Total: \$10,157.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$10,157.80</u> \$10,157.80</p>
<p>Claim: 16300 Date Filed: 09/12/2006 Docketed Total: \$54,069.91 Filing Creditor Name: BRAININ ADVANCE INDUSTRIES INC 111 S MAIN ST STE C11 PO BOX 9095 BRECKENRIDGE, CO 80424</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$54,069.91</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$54,069.91</u> \$54,069.91</p>	<p>Allowed Total: \$5,628.57</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$5,628.57</u> \$5,628.57</p>
<p>Claim: 1908 Date Filed: 02/08/2006 Docketed Total: \$6,425.10 Filing Creditor Name: BUEHLER MOTOR INC 175 SOUTHPORT DRIVE STE 900 MORRISVILLE, NC 27560</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$6,425.10</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ <u>\$6,425.10</u> _____ \$6,425.10</p>	<p>Allowed Total: \$92.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$92.40</u> \$92.40</p>
<p>Claim: 16247 Date Filed: 08/18/2006 Docketed Total: \$579,130.61 Filing Creditor Name: C THORREZ INDUSTRIES INC 4909 W MICHIGAN AVE JACKSON, MI 49201</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$579,130.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$579,130.61</u> \$579,130.61</p>	<p>Allowed Total: \$126,534.31</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$126,534.31</u> \$126,534.31</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 8373 Date Filed: 06/22/2006 Docketed Total: \$778,532.62 Filing Creditor Name: CAPSONIC AUTOMOTIVE INC 460 S SECOND ST ELGIN, IL 60123	Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$778,532.62 \$778,532.62	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

[illegible]

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 10402 Date Filed: 07/24/2006 Docketed Total: \$220,188.26 Filing Creditor Name: COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191</p>	<p>Claim Holder Name COOPER BUSSMANN INC 175 HANSEN COURT WOOD DALE, IL 60191</p> <p>Docketed Total: \$220,188.26</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$220,188.26 \$220,188.26</p>	<p>Allowed Total: \$45,441.87</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$45,441.87 \$45,441.87</p>
<p>Claim: 16018 Date Filed: 08/09/2006 Docketed Total: \$3,352.00 Filing Creditor Name: DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051</p>	<p>Claim Holder Name DAJACO INDUSTRIES INC 49715 LEONA CHESTERFIELD, MI 48051</p> <p>Docketed Total: \$3,352.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$3,352.00 \$3,352.00</p>	<p>Allowed Total: \$1,300.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$1,300.00 \$1,300.00</p>
<p>Claim: 2747 Date Filed: 04/24/2006 Docketed Total: \$71,255.39 Filing Creditor Name: DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</p>	<p>Claim Holder Name DATWYLER I O DEVICES AMERICAS NELSON MULLINS RILEY & SCARBOROUGH LLP PO BOX 11070 COLUMBIA, SC 29211-1070</p> <p>Docketed Total: \$71,255.39</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$71,255.39 \$71,255.39</p>	<p>Allowed Total: \$53,085.76</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$53,085.76 \$53,085.76</p>
<p>Claim: 15226 Date Filed: 07/31/2006 Docketed Total: \$87,775.20 Filing Creditor Name: DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538</p>	<p>Claim Holder Name DELTA PRODUCTS CORPORATION 4405 CUSHING PKWY FREMONT, CA 94538</p> <p>Docketed Total: \$87,775.20</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$87,775.20 \$87,775.20</p>	<p>Allowed Total: \$80,539.55</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$80,539.55 \$80,539.55</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1586 Date Filed: 01/17/2006 Docketed Total: \$16,269.10 Filing Creditor Name: DEVRIES INTERNATIONAL INC 1645 REYNOLDS AVE IRVINE, CA 92614</p>	<p>Claim Holder Name DEVRIES INTERNATIONAL INC 1645 REYNOLDS AVE IRVINE, CA 92614</p> <p>Docketed Total: \$16,269.10</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$16,269.10 \$16,269.10</p>	<p>Allowed Total: \$15,489.10</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$15,489.10 \$15,489.10</p>
<p>Claim: 14401 Date Filed: 07/31/2006 Docketed Total: \$4,652.71 Filing Creditor Name: DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p> <p>Docketed Total: \$4,652.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$4,652.71 \$4,652.71</p>	<p>Allowed Total: \$3,294.59</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$3,294.59 \$3,294.59</p>
<p>Claim: 14402 Date Filed: 07/31/2006 Docketed Total: \$18,385.92 Filing Creditor Name: DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name DOTT INDUSTRIES INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p> <p>Docketed Total: \$18,385.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ \$18,385.92 \$18,385.92</p>	<p>Allowed Total: \$2,903.04</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$2,903.04 \$2,903.04</p>
<p>Claim: 7343 Date Filed: 06/02/2006 Docketed Total: \$59,296.80 Filing Creditor Name: DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686</p>	<p>Claim Holder Name DOW CORNING CORP 2200 W SALZBURG RD MIDLAND, MI 48686</p> <p>Docketed Total: \$59,296.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$59,296.80 \$59,296.80</p>	<p>Allowed Total: \$17,184.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$17,184.49 \$17,184.49</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																												
Claim: 7341 Date Filed: 06/02/2006 Docketed Total: \$34,468.09 Filing Creditor Name: DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	Claim Holder Name DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,468.09</td></tr><tr><td></td><td></td><td></td><td>\$34,468.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,468.09				\$34,468.09	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$26,554.57</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$26,554.57</td></tr><tr><td></td><td></td><td></td><td>\$26,554.57</td></tr></table>			Allowed Total:	\$26,554.57	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$26,554.57				\$26,554.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$34,468.09																											
			\$34,468.09																											
		Allowed Total:	\$26,554.57																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$26,554.57																											
			\$26,554.57																											
Claim: 116 Date Filed: 10/25/2005 Docketed Total: \$289,004.91 Filing Creditor Name: DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY	Claim Holder Name DRAKA AUTOMOTIVE GMBH DICKESTR 23 WUPPERTAL, D 42369 GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$289,004.91</td></tr><tr><td></td><td></td><td></td><td>\$289,004.91</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$289,004.91				\$289,004.91	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$11,929.34</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$11,929.34</td></tr><tr><td></td><td></td><td></td><td>\$11,929.34</td></tr></table>			Allowed Total:	\$11,929.34	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,929.34				\$11,929.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$289,004.91																											
			\$289,004.91																											
		Allowed Total:	\$11,929.34																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$11,929.34																											
			\$11,929.34																											
Claim: 9916 Date Filed: 07/19/2006 Docketed Total: \$86,129.80 Filing Creditor Name: DYBROOK PRODUCTS INC 5232 TOD AVE S W UNIT 23 WARREN, OH 44481-972	Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$86,129.80</td></tr><tr><td></td><td></td><td></td><td>\$86,129.80</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$86,129.80				\$86,129.80	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$56,728.06</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$56,728.06</td></tr><tr><td></td><td></td><td></td><td>\$56,728.06</td></tr></table>			Allowed Total:	\$56,728.06	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$56,728.06				\$56,728.06
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$86,129.80																											
			\$86,129.80																											
		Allowed Total:	\$56,728.06																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$56,728.06																											
			\$56,728.06																											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 8376 Date Filed: 06/22/2006 Docketed Total: \$131,187.07 Filing Creditor Name: DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	Claim Holder Name DYNACAST CANADA INC HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$3,221.49</td><td></td><td>\$127,965.58</td></tr><tr><td></td><td>\$3,221.49</td><td></td><td>\$127,965.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$3,221.49		\$127,965.58		\$3,221.49		\$127,965.58	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$3,221.49		\$127,965.58											
	\$3,221.49		\$127,965.58											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 16751 Date Filed: 12/05/2007 Docketed Total: \$250,422.69 Filing Creditor Name: F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005	Claim Holder Name F&G MULTI SLIDE INC 130 INDUSTRIAL DR FRANKLIN, OH 45005 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$250,422.69</td></tr><tr><td></td><td></td><td></td><td>\$250,422.69</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$250,422.69				\$250,422.69	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$250,422.69											
			\$250,422.69											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 10199 Date Filed: 07/21/2006 Docketed Total: \$341,525.93 Filing Creditor Name: GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$341,525.93 \$341,525.93	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 16746 Date Filed: 11/13/2007 Docketed Total: \$41,723.84 Filing Creditor Name: H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071	Claim Holder Name H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$7,002.35</div><div>\$34,721.49</div></div> <div><div>\$7,002.35</div><div>\$34,721.49</div></div>	<div>Allowed Total:</div> <div>\$32,682.97</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$32,682.97</div></div> <div><div>\$32,682.97</div></div>
Claim: 7603 Date Filed: 06/07/2006 Docketed Total: \$2,614.68 Filing Creditor Name: H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330	Claim Holder Name H & M COMPANY INC 200 CHIHUAHUA ST SAN ANTONIO, TX 78207-6330 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$2,614.68</div></div> <div><div>\$2,614.68</div></div>	<div>Allowed Total:</div> <div>\$872.27</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$872.27</div></div> <div><div>\$872.27</div></div>
Claim: 668 Date Filed: 11/18/2005 Docketed Total: \$356,407.35 Filing Creditor Name: HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA	Claim Holder Name HARRINGTON TOOL AND DIE INC 2555 MATTE BLVD BROSSARD, QC J4Y 2H1 CANADA <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$356,407.35</div></div> <div><div>\$356,407.35</div></div>	<div>Allowed Total:</div> <div>\$130,033.90</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$130,033.90</div></div> <div><div>\$130,033.90</div></div>
Claim: 1307 Date Filed: 12/27/2005 Docketed Total: \$5,374.05 Filing Creditor Name: HECKETHORN MANUFACTURING CO INC 2005 FORREST ST DYERSBURG, TN 38024	Claim Holder Name DEBT ACQUISITION COMPANY OF AMERICA V LLC 1565 HOTEL CIRCLE S STE 310 SAN DIEGO, CA 92108 <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$5,374.05</div></div> <div><div>\$5,374.05</div></div>	<div>Allowed Total:</div> <div>\$1,728.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$1,728.00</div></div> <div><div>\$1,728.00</div></div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																											
Claim: 7706 Date Filed: 06/09/2006 Docketed Total: \$50,895.80 Filing Creditor Name: HENNESSEY CAPITAL SOLUTIONS ASSIGNEE PLASTIC SOLUTIONS INC 23261 WOODWARD AVE HUNTINGTON WOODS, MI 48070-1362	Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$50,895.80</td><td></td><td></td></tr><tr><td></td><td>\$50,895.80</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$50,895.80				\$50,895.80			 <table><tr><td></td><td>Allowed Total:</td><td>\$12,236.35</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,236.35</td></tr><tr><td></td><td></td><td></td><td>\$12,236.35</td></tr></table>		Allowed Total:	\$12,236.35	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,236.35				\$12,236.35
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640	\$50,895.80																												
	\$50,895.80																												
	Allowed Total:	\$12,236.35																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$12,236.35																										
			\$12,236.35																										
Claim: 3827 Date Filed: 05/01/2006 Docketed Total: \$31,046.14 Filing Creditor Name: HENRY COUNTY RURAL ELECTRIC ME HENRY COUNTY REMC 201 N 6TH ST NEW CASTLE, IN 47362	Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,046.14</td></tr><tr><td></td><td></td><td></td><td>\$31,046.14</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,046.14				\$31,046.14	 <table><tr><td></td><td>Allowed Total:</td><td>\$15,224.53</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,224.53</td></tr><tr><td></td><td></td><td></td><td>\$15,224.53</td></tr></table>		Allowed Total:	\$15,224.53	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,224.53				\$15,224.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$31,046.14																										
			\$31,046.14																										
	Allowed Total:	\$15,224.53																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$15,224.53																										
			\$15,224.53																										
Claim: 2186 Date Filed: 03/03/2006 Docketed Total: \$41,085.40 Filing Creditor Name: HOSIDEN AMERICA CORPORATION MASUDA FUNAI ET AL 203 N LASALLE ST STE 2500 CHICAGO, IL 60601	Claim Holder Name FAIR HARBOR CAPITAL LLC 875 AVE OF THE AMERICAS STE 2305 NEW YORK, NY 10001 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,085.40</td></tr><tr><td></td><td></td><td></td><td>\$41,085.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,085.40				\$41,085.40	 <table><tr><td></td><td>Allowed Total:</td><td>\$37,733.60</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$37,733.60</td></tr><tr><td></td><td></td><td></td><td>\$37,733.60</td></tr></table>		Allowed Total:	\$37,733.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$37,733.60				\$37,733.60
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$41,085.40																										
			\$41,085.40																										
	Allowed Total:	\$37,733.60																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$37,733.60																										
			\$37,733.60																										

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 15220 Date Filed: 07/31/2006 Docketed Total: \$321,256.00 Filing Creditor Name: HUTCHINSON SEAL CORPORATION PO BOX 1886 GRAND RAPIDS, MI 49501	Claim Holder Name HAIN CAPITAL INVESTORS LLC 301 ROUTE 17 6TH FL RUTHERFORD, NJ 07070 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$321,256.00</td></tr><tr><td></td><td></td><td></td><td>\$321,256.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$321,256.00				\$321,256.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$321,256.00											
			\$321,256.00											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																											
Claim: 6615 Date Filed: 05/22/2006 Docketed Total: \$7,907.92 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729	Claim Holder Name ILLINOIS TOOL WORKS INC ITW DELTAR ENGINEERED FASTENER 1700 1ST AVE CHIPPEWA FALLS, WI 54729 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$7,907.92</td></tr><tr><td></td><td></td><td></td><td>\$7,907.92</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,907.92				\$7,907.92	<table><tbody><tr><td></td><td>Allowed Total:</td><td>\$7,423.87</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$7,423.87</td></tr><tr><td></td><td></td><td></td><td>\$7,423.87</td></tr></tbody></table>		Allowed Total:	\$7,423.87	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,423.87				\$7,423.87
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$7,907.92																										
			\$7,907.92																										
	Allowed Total:	\$7,423.87																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$7,423.87																										
			\$7,423.87																										
Claim: 9569 Date Filed: 07/17/2006 Docketed Total: \$72,359.10 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423	Claim Holder Name ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$44,411.35</td><td>\$27,947.75</td></tr><tr><td></td><td></td><td>\$44,411.35</td><td>\$27,947.75</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,411.35	\$27,947.75			\$44,411.35	\$27,947.75	<table><tbody><tr><td></td><td>Allowed Total:</td><td>\$61,077.77</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$61,077.77</td></tr><tr><td></td><td></td><td></td><td>\$61,077.77</td></tr></tbody></table>		Allowed Total:	\$61,077.77	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$61,077.77				\$61,077.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$44,411.35	\$27,947.75																										
		\$44,411.35	\$27,947.75																										
	Allowed Total:	\$61,077.77																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$61,077.77																										
			\$61,077.77																										
Claim: 9574 Date Filed: 07/17/2006 Docketed Total: \$106,700.48 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464	Claim Holder Name ILLINOIS TOOL WORKS INC ITW DRAWFORM 500 FAIRVIEW ZEELAND, MI 49464 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$102,936.28</td><td>\$3,764.20</td></tr><tr><td></td><td></td><td>\$102,936.28</td><td>\$3,764.20</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$102,936.28	\$3,764.20			\$102,936.28	\$3,764.20	<table><tbody><tr><td></td><td>Allowed Total:</td><td>\$87,321.04</td></tr></tbody></table> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$87,321.04</td></tr><tr><td></td><td></td><td></td><td>\$87,321.04</td></tr></tbody></table>		Allowed Total:	\$87,321.04	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,321.04				\$87,321.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$102,936.28	\$3,764.20																										
		\$102,936.28	\$3,764.20																										
	Allowed Total:	\$87,321.04																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$87,321.04																										
			\$87,321.04																										

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 9567 Date Filed: 07/17/2006 Docketed Total: \$151,274.89 Filing Creditor Name: ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675	Claim Holder Name ILLINOIS TOOL WORKS INC ITW SHAKEPROOF AUTOMOTIVE PROD PO BOX 92052 CHICAGO, IL 60675 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$151,274.89 \$151,274.89	 <

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																								
<div>Claim: 10279</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$1,456,361.79</div> <div>Filing Creditor Name: INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</div>	<div>Claim Holder Name</div> <div>INTEGRATED SILICON SOLUTION EF INC 2231 LAWSON LN SANTA CLARA, CA 95054</div> <div>Docketed Total: \$1,456,361.79</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$1,456,361.79</td></tr><tr><td></td><td></td><td></td><td>\$1,456,361.79</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,456,361.79				\$1,456,361.79	<div>Allowed Total: \$1,267,237.10</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$1,267,237.10</td></tr><tr><td></td><td></td><td></td><td>\$1,267,237.10</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,267,237.10				\$1,267,237.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,456,361.79																							
			\$1,456,361.79																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,267,237.10																							
			\$1,267,237.10																							
<div>Claim: 13788</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$1,423,472.76</div> <div>Filing Creditor Name: INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</div>	<div>Claim Holder Name</div> <div>INTERNATIONAL RECTIFIER CORPORATION SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FL LOS ANGELES, CA 90071</div> <div>Docketed Total: \$1,423,472.76</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$1,423,472.76</td></tr><tr><td></td><td></td><td></td><td>\$1,423,472.76</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,423,472.76				\$1,423,472.76	<div>Allowed Total: \$66,745.04</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$66,745.04</td></tr><tr><td></td><td></td><td></td><td>\$66,745.04</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$66,745.04				\$66,745.04
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$1,423,472.76																							
			\$1,423,472.76																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$66,745.04																							
			\$66,745.04																							
<div>Claim: 1541</div> <div>Date Filed: 01/17/2006</div> <div>Docketed Total: \$114,460.81</div> <div>Filing Creditor Name: ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</div>	<div>Claim Holder Name</div> <div>ITT CANNON NEWTON 2881 EAST BAYARD STREET SENECA FALLS, NY 13148</div> <div>Docketed Total: \$114,460.81</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$114,460.81</td></tr><tr><td></td><td></td><td></td><td>\$114,460.81</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$114,460.81				\$114,460.81	<div>Allowed Total: \$54,346.05</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$54,346.05</td></tr><tr><td></td><td></td><td></td><td>\$54,346.05</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$54,346.05				\$54,346.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$114,460.81																							
			\$114,460.81																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$54,346.05																							
			\$54,346.05																							

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 9573 Date Filed: 07/17/2006 Docketed Total: \$159,690.14 Filing Creditor Name: ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST MOKENA, IL 60448	Claim Holder Name ITW DELTAR INSERT MOLDED PRODUCTS 9629 W 197TH ST MOKENA, IL 60448 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> \$159,690.14 <u>Unsecured</u> \$159,690.14	 <

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 8133 Date Filed: 06/16/2006 Docketed Total: \$1,005,284.25 Filing Creditor Name: JIFFY TITE CO INC 4437 WALDEN AVE LANCASTER, NY 14086</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$1,005,284.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,005,284.25 \$1,005,284.25</p>	<p>Allowed Total: \$995,991.07</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$995,991.07 \$995,991.07</p>
<p>Claim: 533 Date Filed: 11/14/2005 Docketed Total: \$27,398.92 Filing Creditor Name: JOHN GUEST AUTOMOTIVE INC 10 BLOOMFIELD AVE PO BOX 625 PINE BROOK, NJ 07058</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$27,398.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$27,398.92 \$27,398.92</p>	<p>Allowed Total: \$540.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$540.00 \$540.00</p>
<p>Claim: 15565 Date Filed: 07/31/2006 Docketed Total: \$112,181.25 Filing Creditor Name: KAC HOLDINGS INC DBA KESTER KESTER 800 W THORNDALE AVE ITASCA, IL 60143-1341</p>	<p>Claim Holder Name KAC HOLDINGS INC DBA KESTER KESTER 800 W THORNDALE AVE ITASCA, IL 60143-1341</p> <p>Docketed Total: \$112,181.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$112,181.25 \$112,181.25</p>	<p>Allowed Total: \$58,202.55</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$58,202.55 \$58,202.55</p>
<p>Claim: 642 Date Filed: 11/17/2005 Docketed Total: \$1,703,785.68 Filing Creditor Name: KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746</p>	<p>Claim Holder Name KAUMAGRAPH FLINT CORPORATION 4705 INDUSTRIAL DR MILLINGTON, MI 48746</p> <p>Docketed Total: \$1,703,785.68</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,703,785.68 \$1,703,785.68</p>	<p>Allowed Total: \$1,125,779.66</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$1,125,779.66 \$1,125,779.66</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim: 105 Date Filed: 10/25/2005 Docketed Total: \$233,508.18 Filing Creditor Name: KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090	Claim Holder Name KEATS MANUFACTURING CO 350 W HOLBROOK DR WHEELING, IL 60090 <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td></td><td>\$233,508.18</td></tr><tr><td></td><td></td><td></td><td>\$233,508.18</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$233,508.18				\$233,508.18	<table><tbody><tr><td></td><td></td><td>Allowed 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* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 12211 Date Filed: 07/28/2006 Docketed Total: \$881,156.41 Filing Creditor Name: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606</p>	<p>Claim Holder Name KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606</p> <p>Docketed Total: \$881,156.41</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$881,156.41 \$881,156.41</p>	<p>Allowed Total: \$152,937.45</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$152,937.45 \$152,937.45</p>
<p>Claim: 14534 Date Filed: 07/31/2006 Docketed Total: \$3,629,694.59 Filing Creditor Name: L&W ENGINEERING CO 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</p>	<p>Claim Holder Name TPG CREDIT MANAGMENT LP 90 S SEVENTH ST MINNEAPOLIS, MN 55402</p> <p>Docketed Total: \$3,629,694.59</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 \$3,629,694.59 _____ _____ \$3,629,694.59</p>	<p>Allowed Total: \$543,640.44</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$543,640.44 \$543,640.44</p>
<p>Claim: 9832 Date Filed: 07/18/2006 Docketed Total: \$268,853.90 Filing Creditor Name: LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512</p>	<p>Claim Holder Name LDI INCORPORATED 4311 PATTERSON GRAND RAPIDS, MI 49512</p> <p>Docketed Total: \$268,853.90</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$268,853.90 \$268,853.90</p>	<p>Allowed Total: \$192,950.99</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$192,950.99 \$192,950.99</p>
<p>Claim: 11925 Date Filed: 07/28/2006 Docketed Total: \$317,117.86 Filing Creditor Name: LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970</p>	<p>Claim Holder Name LEXINGTON RUBBER GROUP INC LEXINGTON CONNECTOR SEALS 1510 RIDGE RD VIENNA, OH 44473-970</p> <p>Docketed Total: \$317,117.86</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ \$263,044.57 \$54,073.29 \$263,044.57 \$54,073.29</p>	<p>Allowed Total: \$31,398.46</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$31,398.46 \$31,398.46</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$35,738.64 Filing Creditor Name: LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103</p>	<p>Claim Holder Name LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103</p> <p>Docketed Total: \$35,738.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$35,738.64 \$35,738.64</p>	<p>Allowed Total: \$5,669.94</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,669.94 \$5,669.94</p>
<p>Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$362,371.05 Filing Creditor Name: LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514</p>	<p>Claim Holder Name LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514</p> <p>Docketed Total: \$362,371.05</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$362,371.05 \$362,371.05</p>	<p>Allowed Total: \$10,359.59</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$10,359.59 \$10,359.59</p>
<p>Claim: 15926 Date Filed: 07/26/2006 Docketed Total: \$404,986.61 Filing Creditor Name: M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105</p>	<p>Claim Holder Name M A COM INC PO BOX 3608 MS38 26 HARRISBURG, PA 17105</p> <p>Docketed Total: \$404,986.61</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$404,986.61 \$404,986.61</p>	<p>Allowed Total: \$125,651.26</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$125,651.26 \$125,651.26</p>
<p>Claim: 10186 Date Filed: 07/21/2006 Docketed Total: \$130,579.71 Filing Creditor Name: MAGNESIUM ALUMINUM CORP 3425 SERVICE RD CLEVELAND, OH 44111</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$130,579.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$130,579.71 \$130,579.71</p>	<p>Allowed Total: \$89,510.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$89,510.49 \$89,510.49</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 11453 Date Filed: 07/27/2006 Docketed Total: \$236,298.73 Filing Creditor Name: MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202	Claim Holder Name MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202 <u>Case Number*</u> 05-44640 <u>Secured</u> \$25,605.91 <u>Priority</u> <u>Unsecured</u> \$210,692.82 \$25,605.91 \$210,692.82	 <

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 9576 Date Filed: 07/17/2006 Docketed Total: \$64,897.96 Filing Creditor Name: MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007	Claim Holder Name MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$53,088.55</td><td>\$11,809.41</td></tr><tr><td></td><td></td><td>\$53,088.55</td><td>\$11,809.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$53,088.55	\$11,809.41			\$53,088.55	\$11,809.41	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$53,088.55	\$11,809.41											
		\$53,088.55	\$11,809.41											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 7578 Date Filed: 06/06/2006 Docketed Total: \$833,534.00 Filing Creditor Name: MICRON SEMICONDUCTOR PROD INC MICRON SEMICONDUCTOR PROD INC 8000 S FEDERAL WAY PO BOX 6 BOISE, ID 83707</p>	<p>Claim Holder Name SPCP GROUP LLC TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 06830</p> <p>Docketed Total: \$833,534.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$833,534.00 \$833,534.00</p>	<p>Allowed Total: \$390,744.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$390,744.00 \$390,744.00</p>
<p>Claim: 6932 Date Filed: 05/26/2006 Docketed Total: \$12,279.00 Filing Creditor Name: MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614</p>	<p>Claim Holder Name MICROSEMI CORP 2381 MORSE AVE IRVINE, CA 92614</p> <p>Docketed Total: \$12,279.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$12,279.00 \$12,279.00</p>	<p>Allowed Total: \$7,500.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$7,500.00 \$7,500.00</p>
<p>Claim: 6577 Date Filed: 05/22/2006 Docketed Total: \$258,352.13 Filing Creditor Name: MID CONTINENT SPRING CO EFT PO BOX 649 HOPKINSVILLE, KY 42241-0649</p>	<p>Claim Holder Name MID CONTINENT SPRING CO EFT PO BOX 649 HOPKINSVILLE, KY 42241-0649</p> <p>Docketed Total: \$258,352.13</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$258,352.13 \$258,352.13</p>	<p>Allowed Total: \$253,604.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$253,604.40 \$253,604.40</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																											
Claim: 12244 Date Filed: 07/28/2006 Docketed Total: \$3,512.31 Filing Creditor Name: MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON, IN 47670	Claim Holder Name MID STATES RUBBER PRODUCTS INC NTE 0008090953218 1230 S RACE ST PO BOX 370 PRINCETON, IN 47670 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$3,512.31</td><td></td><td></td></tr><tr><td></td><td>\$3,512.31</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$3,512.31				\$3,512.31			<table><tr><td></td><td>Allowed Total:</td><td>\$3,105.74</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,105.74</td></tr><tr><td></td><td></td><td></td><td>\$3,105.74</td></tr></table>		Allowed Total:	\$3,105.74	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,105.74				\$3,105.74
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481	\$3,512.31																												
	\$3,512.31																												
	Allowed Total:	\$3,105.74																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$3,105.74																										
			\$3,105.74																										
Claim: 11688 Date Filed: 07/27/2006 Docketed Total: \$529,365.38 Filing Creditor Name: MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042	Claim Holder Name MUBEA INC 6800 INDUSTRIAL RD FLORENCE, KY 41042 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$80,487.44</td></tr><tr><td></td><td></td><td></td><td>\$80,487.44</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$80,487.44				\$80,487.44	<table><tr><td></td><td>Allowed Total:</td><td>\$496,490.18</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$496,490.18</td></tr><tr><td></td><td></td><td></td><td>\$496,490.18</td></tr></table>		Allowed Total:	\$496,490.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$496,490.18				\$496,490.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$80,487.44																										
			\$80,487.44																										
	Allowed Total:	\$496,490.18																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$496,490.18																										
			\$496,490.18																										
Claim: 9550 Date Filed: 07/17/2006 Docketed Total: \$135,856.48 Filing Creditor Name: MUELLER INDUSTRIES INC 2199 LAPEER AVE PORT HURON, MI 48060	Claim Holder Name MUELLER INDUSTRIES INC 2199 LAPEER AVE PORT HURON, MI 48060 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$135,856.48</td></tr><tr><td></td><td></td><td></td><td>\$135,856.48</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$135,856.48				\$135,856.48	<table><tr><td></td><td>Allowed Total:</td><td>\$42,790.45</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$42,790.45</td></tr><tr><td></td><td></td><td></td><td>\$42,790.45</td></tr></table>		Allowed Total:	\$42,790.45	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$42,790.45				\$42,790.45
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$135,856.48																										
			\$135,856.48																										
	Allowed Total:	\$42,790.45																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$42,790.45																										
			\$42,790.45																										

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 16418 Date Filed: 11/17/2006 Docketed Total: \$107,272.55 Filing Creditor Name: NATIONAL MOLDING CORPORATION 5 DUBON COURT FARMINGDALE, NY 11735	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$107,272.55 \$107,272.55	

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 13459 Date Filed: 07/25/2006 Docketed Total: \$370,568.92 Filing Creditor Name: PAR FOAM PRODUCTS INC 239 VAN RENSSELAER ST BUFFALO, NY 14210</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$370,568.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$370,568.92 \$370,568.92</p>	<p>Allowed Total: \$360,692.12</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$360,692.12 \$360,692.12</p>
<p>Claim: 16557 Date Filed: 02/28/2007 Docketed Total: \$435,185.00 Filing Creditor Name: PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603</p>	<p>Claim Holder Name PENN ALUMINUM INTERNATIONAL INC FAGELHABER LLC 55 E MONROE ST 40TH FLR CHICAGO, IL 60603</p> <p>Docketed Total: \$435,185.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$435,185.00 \$435,185.00</p>	<p>Allowed Total: \$335,336.01</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$335,336.01 \$335,336.01</p>
<p>Claim: 1156 Date Filed: 12/13/2005 Docketed Total: \$5,754.73 Filing Creditor Name: PENN ENGINEERING & MANUFACTURING CORP 5190 OLD EASTON RD DANBORO, PA 18916</p>	<p>Claim Holder Name PENN ENGINEERING & MANUFACTURING CORP 5190 OLD EASTON RD DANBORO, PA 18916</p> <p>Docketed Total: \$5,754.73</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$5,754.73 \$5,754.73</p>	<p>Allowed Total: \$4,387.53</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$4,387.53 \$4,387.53</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 4278 Date Filed: 05/01/2006 Docketed Total: \$3,010.00 Filing Creditor Name: PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</p>	<p>Claim Holder Name PIHER INTERNATIONAL CORP 1640 NORTHWIND BLVD LIBERTYVILLE, IL 60048</p> <p>Docketed Total: \$3,010.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$3,010.00 \$3,010.00</p>	<p>Allowed Total: \$1,505.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,505.00 \$1,505.00</p>
<p>Claim: 5988 Date Filed: 05/16/2006 Docketed Total: \$223,768.64 Filing Creditor Name: PLASTOMER CORP PO BOX 67000 DEPT 15601 DETROIT, MI 48267-0156</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$223,768.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$223,768.64 \$223,768.64</p>	<p>Allowed Total: \$211,580.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$810.00 05-44640 _____ _____ _____ \$210,770.00 \$211,580.00</p>
<p>Claim: 5388 Date Filed: 05/09/2006 Docketed Total: \$157,798.33 Filing Creditor Name: PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768</p>	<p>Claim Holder Name PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768</p> <p>Docketed Total: \$157,798.33</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$157,798.33 \$157,798.33</p>	<p>Allowed Total: \$58,803.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$58,803.92 \$58,803.92</p>
<p>Claim: 9024 Date Filed: 07/05/2006 Docketed Total: \$84,777.15 Filing Creditor Name: PRECISION HARNESS INC 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214</p>	<p>Claim Holder Name PRECISION HARNESS INC 340 TRANSFER DR STE A INDIANAPOLIS, IN 46214</p> <p>Docketed Total: \$84,777.15</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$84,777.15 \$84,777.15</p>	<p>Allowed Total: \$48,442.81</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$48,442.81 \$48,442.81</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 16609 Date Filed: 06/04/2007 Docketed Total: \$193,633.16 Filing Creditor Name: PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484</p>	<p>Claim Holder Name PRECISION RESOURCE INC KY DIV 25 FOREST PARKWAY SHELTON, CT 06484</p> <p>Docketed Total: \$193,633.16</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$193,633.16 \$193,633.16</p>	<p>Allowed Total: \$191,073.16</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$191,073.16 \$191,073.16</p>
<p>Claim: 16661 Date Filed: 10/10/2005 Docketed Total: \$56,146.15 Filing Creditor Name: PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507</p>	<p>Claim Holder Name PRIDGEON & CLAY INC 50 COTTAGE GROVE SW GRAND RAPIDS, MI 49507</p> <p>Docketed Total: \$56,146.15</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$56,146.15 _____ \$56,146.15</p>	<p>Allowed Total: \$51,632.59</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$51,632.59 \$51,632.59</p>
<p>Claim: 124 Date Filed: 10/25/2005 Docketed Total: \$23,878.34 Filing Creditor Name: PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH UNTERLOCHEN 44 SCHALCHEN, 5231 AUSTRIA</p>	<p>Claim Holder Name LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601</p> <p>Docketed Total: \$23,878.34</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$23,878.34 \$23,878.34</p>	<p>Allowed Total: \$16,782.17</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$16,782.17 \$16,782.17</p>
<p>Claim: 10194 Date Filed: 07/21/2006 Docketed Total: \$15,361.12 Filing Creditor Name: RB & W CORPORATION EFT 5190 BRADCO BLVD MISSISSAUGA, ON L4W 1G7 CANADA</p>	<p>Claim Holder Name RB & W CORPORATION EFT 5190 BRADCO BLVD MISSISSAUGA, ON L4W 1G7 CANADA</p> <p>Docketed Total: \$15,361.12</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$15,361.12 \$15,361.12</p>	<p>Allowed Total: \$5,121.28</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$5,121.28 \$5,121.28</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 5966</div> <div>Date Filed: 05/16/2006</div> <div>Docketed Total: \$18,475.70</div> <div>Filing Creditor Name: RED SPOT CORP PO BOX 418 EVANSVILLE, IN 47703-0418</div>	<div>Claim Holder Name</div> <div>HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$18,475.70</div></div> <div><div>\$18,475.70</div></div>	<div><div>Allowed Total:</div><div>\$1,545.00</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44567<div>\$1,545.00</div></div> <div><div>\$1,545.00</div></div>
<div>Claim: 2748</div> <div>Date Filed: 04/24/2006</div> <div>Docketed Total: \$141,705.00</div> <div>Filing Creditor Name: RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409</div>	<div>Claim Holder Name</div> <div>RF MICRO DEVICES INC 7628 THORNDIKE RD GREENSBORO, NC 27409</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$141,705.00</div></div> <div><div>\$141,705.00</div></div>	<div><div>Allowed Total:</div><div>\$3,892.83</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$3,892.83</div></div> <div><div>\$3,892.83</div></div>
<div>Claim: 521</div> <div>Date Filed: 11/14/2005</div> <div>Docketed Total: \$1,859.48</div> <div>Filing Creditor Name: RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053</div>	<div>Claim Holder Name</div> <div>RICHCO INC 8145 RIVER DR MORTON GROVE, IL 60053</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$1,859.48</div></div> <div><div>\$1,859.48</div></div>	<div><div>Allowed Total:</div><div>\$250.10</div></div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$250.10</div></div> <div><div>\$250.10</div></div>

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																															
Claim: 14265 Date Filed: 07/31/2006 Docketed Total: \$43,152.38 Filing Creditor Name: ROBIN INDUSTRIES INC CLEVELAND DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$4,266.38</td><td></td><td>\$38,886.00</td></tr><tr><td></td><td>\$4,266.38</td><td></td><td>\$38,886.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$4,266.38		\$38,886.00		\$4,266.38		\$38,886.00	<table><tr><td></td><td>Allowed Total:</td><td>\$22,072.38</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,072.38</td></tr><tr><td></td><td></td><td></td><td>\$22,072.38</td></tr></table>		Allowed Total:	\$22,072.38	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,072.38				\$22,072.38				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640	\$4,266.38		\$38,886.00																														
	\$4,266.38		\$38,886.00																														
	Allowed Total:	\$22,072.38																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$22,072.38																														
			\$22,072.38																														
Claim: 788 Date Filed: 11/22/2005 Docketed Total: \$263,175.04 Filing Creditor Name: ROGERS FOAM CORPORATION 20 VERNON ST SOMERVILLE, MA 02145	Claim Holder Name ROGERS FOAM CORPORATION 20 VERNON ST SOMERVILLE, MA 02145 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$263,175.04</td></tr><tr><td></td><td></td><td></td><td>\$263,175.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$263,175.04				\$263,175.04	<table><tr><td></td><td>Allowed Total:</td><td>\$249,257.97</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$249,257.97</td></tr><tr><td></td><td></td><td></td><td>\$249,257.97</td></tr></table>		Allowed Total:	\$249,257.97	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$249,257.97				\$249,257.97				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44481			\$263,175.04																														
			\$263,175.04																														
	Allowed Total:	\$249,257.97																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$249,257.97																														
			\$249,257.97																														
Claim: 2482 Date Filed: 04/03/2006 Docketed Total: \$1,495,516.58 Filing Creditor Name: ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121	Claim Holder Name ROHM ELECTRONICS USA LLC 10145 PACIFIC HEIGHTS BLVD NO 1000 SAN DIEGO, CA 92121 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,495,516.58</td></tr><tr><td></td><td></td><td></td><td>\$1,495,516.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,495,516.58				\$1,495,516.58	<table><tr><td></td><td>Allowed Total:</td><td>\$172,454.57</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$1,600.80</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$170,853.77</td></tr><tr><td></td><td></td><td></td><td>\$172,454.57</td></tr></table>		Allowed Total:	\$172,454.57	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$1,600.80	05-44640			\$170,853.77				\$172,454.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$1,495,516.58																														
			\$1,495,516.58																														
	Allowed Total:	\$172,454.57																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44567			\$1,600.80																														
05-44640			\$170,853.77																														
			\$172,454.57																														

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 9910 Date Filed: 07/19/2006 Docketed Total: \$401,017.30 Filing Creditor Name: RTP CO 580 E FRONT ST WINONA, MN 55987</p>	<p>Claim Holder Name RTP CO 580 E FRONT ST WINONA, MN 55987</p> <p>Docketed Total: \$401,017.30</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$401,017.30 \$401,017.30</p>	<p>Allowed Total: \$113,703.04</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$113,703.04 \$113,703.04</p>
<p>Claim: 237 Date Filed: 10/31/2005 Docketed Total: \$12,076.40 Filing Creditor Name: RUDOLPH BROS & CO PO BOX 425 CANAL WINCHESTER, OH 43110</p>	<p>Claim Holder Name RUDOLPH BROS & CO PO BOX 425 CANAL WINCHESTER, OH 43110</p> <p>Docketed Total: \$12,076.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$12,076.40 \$12,076.40</p>	<p>Allowed Total: \$4,885.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$4,885.00 \$4,885.00</p>
<p>Claim: 12030 Date Filed: 07/28/2006 Docketed Total: \$40,444.54 Filing Creditor Name: SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202</p>	<p>Claim Holder Name SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202</p> <p>Docketed Total: \$40,444.54</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$40,444.54 \$40,444.54</p>	<p>Allowed Total: \$26,062.34</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$22,153.38 05-44624 _____ _____ \$3,908.96 \$26,062.34</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																											
Claim: 2120 Date Filed: 02/27/2006 Docketed Total: \$97,728.50 Filing Creditor Name: SAMUEL SON & CO 4334 WALDEN AVE LANCASTER, NY 14086	Claim Holder Name STONEHILL INSTITUTIONAL PARTNERS LP ATTN STEVE NELSON 885 THIRD AVE 30TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$97,728.50</td></tr><tr><td></td><td></td><td></td><td>\$97,728.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$97,728.50				\$97,728.50	<table><tr><td></td><td>Allowed Total:</td><td>\$4,230.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,230.00</td></tr><tr><td></td><td></td><td></td><td>\$4,230.00</td></tr></table>		Allowed Total:	\$4,230.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,230.00				\$4,230.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$97,728.50																										
			\$97,728.50																										
	Allowed Total:	\$4,230.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$4,230.00																										
			\$4,230.00																										
Claim: 112 Date Filed: 10/25/2005 Docketed Total: \$57,501.00 Filing Creditor Name: SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154	Claim Holder Name SANYO ELECTRONIC DEVICE USA CORP 2055 SANYO AVE SAN DIEGO, CA 92154 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$57,501.00</td></tr><tr><td></td><td></td><td></td><td>\$57,501.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$57,501.00				\$57,501.00	<table><tr><td></td><td>Allowed Total:</td><td>\$34,785.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,785.00</td></tr><tr><td></td><td></td><td></td><td>\$34,785.00</td></tr></table>		Allowed Total:	\$34,785.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,785.00				\$34,785.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$57,501.00																										
			\$57,501.00																										
	Allowed Total:	\$34,785.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$34,785.00																										
			\$34,785.00																										
Claim: 3996 Date Filed: 05/01/2006 Docketed Total: \$26,845.40 Filing Creditor Name: SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211	Claim Holder Name SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM PO BOX 11263 PORTLAND, OR 97211 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$26,845.40</td></tr><tr><td></td><td></td><td></td><td>\$26,845.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$26,845.40				\$26,845.40	<table><tr><td></td><td>Allowed Total:</td><td>\$9,273.08</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$9,273.08</td></tr><tr><td></td><td></td><td></td><td>\$9,273.08</td></tr></table>		Allowed Total:	\$9,273.08	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$9,273.08				\$9,273.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$26,845.40																										
			\$26,845.40																										
	Allowed Total:	\$9,273.08																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44507			\$9,273.08																										
			\$9,273.08																										

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 9585 Date Filed: 07/17/2006 Docketed Total: \$81,300.76 Filing Creditor Name: SEAL & DESIGN INC 4015 CASILIO PKY CLARENCE, NY 14031</p>	<p>Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019</p> <p>Docketed Total: \$81,300.76</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$81,300.76 \$81,300.76</p>	<p>Allowed Total: \$75,502.26</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$75,502.26 \$75,502.26</p>
<p>Claim: 3293 Date Filed: 04/28/2006 Docketed Total: \$33,851.52 Filing Creditor Name: SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748</p>	<p>Claim Holder Name SEALED AIR CORPORATION 19440 ARENTH AVE CITY OF INDUSTRY, CA 91748</p> <p>Docketed Total: \$33,851.52</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$33,851.52 \$33,851.52</p>	<p>Allowed Total: \$6,439.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$6,439.80 \$6,439.80</p>
<p>Claim: 7843 Date Filed: 06/12/2006 Docketed Total: \$7,427.47 Filing Creditor Name: SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971</p>	<p>Claim Holder Name SEALING DEVICES INC 4400 WALDEN AVE LANCASTER, NY 14086-971</p> <p>Docketed Total: \$7,427.47</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$7,427.47 \$7,427.47</p>	<p>Allowed Total: \$1,380.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$1,380.80 \$1,380.80</p>
<p>Claim: 7606 Date Filed: 06/07/2006 Docketed Total: \$36,759.75 Filing Creditor Name: SEMBLEX CORPORATION 199 WEST DIVERSEY ELMHURST, IL 60126</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$36,759.75</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$36,759.75 \$36,759.75</p>	<p>Allowed Total: \$29,843.96</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$29,843.96 \$29,843.96</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 9584 Date Filed: 07/17/2006 Docketed Total: \$116,843.56 Filing Creditor Name: SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR 2699 WHITE RD STE 255 IRVINE, CA 92614	Claim Holder Name SIERRA LIQUIDITY FUND LLC 2699 WHITE RD STE 255 IRVINE, CA 92614 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$4,797.32</td><td>\$112,046.24</td></tr><tr><td></td><td></td><td>\$4,797.32</td><td>\$112,046.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,797.32	\$112,046.24			\$4,797.32	\$112,046.24	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$4,797.32	\$112,046.24											
		\$4,797.32	\$112,046.24											

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																											
Claim: 10955 Date Filed: 07/26/2006 Docketed Total: \$126,623.88 Filing Creditor Name: SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEISHAN HSIANG TAOYUAN, HSIEN TAIWAN, PROVINCE OF CHINA	Claim Holder Name SPEED TECH CORPORATION NO 568 SEC 1 MIN SHENG N RD KWEISHAN HSIANG TAOYUAN, HSIEN TAIWAN, PROVINCE OF CHINA <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$126,623.88</td></tr><tr><td></td><td></td><td></td><td>\$126,623.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$126,623.88				\$126,623.88	<table><tr><td></td><td>Allowed Total:</td><td>\$28,216.36</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$28,216.36</td></tr><tr><td></td><td></td><td></td><td>\$28,216.36</td></tr></table>		Allowed Total:	\$28,216.36	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$28,216.36				\$28,216.36
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$126,623.88																										
			\$126,623.88																										
	Allowed Total:	\$28,216.36																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$28,216.36																										
			\$28,216.36																										
Claim: 162 Date Filed: 10/28/2005 Docketed Total: \$243.00 Filing Creditor Name: SPERRY & RICE MFG CO LLC 9146 US 52 BROOKVILLE, IN 47012	Claim Holder Name LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$243.00</td></tr><tr><td></td><td></td><td></td><td>\$243.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$243.00				\$243.00	<table><tr><td></td><td>Allowed Total:</td><td>\$121.50</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$121.50</td></tr><tr><td></td><td></td><td></td><td>\$121.50</td></tr></table>		Allowed Total:	\$121.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$121.50				\$121.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$243.00																										
			\$243.00																										
	Allowed Total:	\$121.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$121.50																										
			\$121.50																										
Claim: 4746 Date Filed: 05/04/2006 Docketed Total: \$92,262.14 Filing Creditor Name: STADCO INC STADCO AUTOMATIC DIV 632 YELLOW SPRINGS FAIRFIELD R FAIRBORN, OH 45324-976	Claim Holder Name ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$92,262.14</td></tr><tr><td></td><td></td><td></td><td>\$92,262.14</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$92,262.14				\$92,262.14	<table><tr><td></td><td>Allowed Total:</td><td>\$91,796.37</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$91,796.37</td></tr><tr><td></td><td></td><td></td><td>\$91,796.37</td></tr></table>		Allowed Total:	\$91,796.37	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$91,796.37				\$91,796.37
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$92,262.14																										
			\$92,262.14																										
	Allowed Total:	\$91,796.37																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$91,796.37																										
			\$91,796.37																										

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1260 Date Filed: 12/23/2005 Docketed Total: \$126,717.40 Filing Creditor Name: STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</p>	<p>Claim Holder Name STARK MANUFACTURING LLC 1300 S ELMIRA AVE RUSSELLVILLE, AR 72802</p> <p>Docketed Total: \$126,717.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$126,717.40 \$126,717.40</p>	<p>Allowed Total: \$24,789.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$24,789.00 \$24,789.00</p>
<p>Claim: 8663 Date Filed: 06/27/2006 Docketed Total: \$5,894.00 Filing Creditor Name: STEPHENSON & LAWYER INC 3831 PATTERSON AVE SE PO BOX 8834 GRAND RAPIDS, MI 49518-8834</p>	<p>Claim Holder Name MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202</p> <p>Docketed Total: \$5,894.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$5,894.00 \$5,894.00</p>	<p>Allowed Total: \$4,160.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$4,160.00 \$4,160.00</p>
<p>Claim: 1431 Date Filed: 01/04/2006 Docketed Total: \$20,934.54 Filing Creditor Name: STEWART INC 1200 E 36TH ST CHATTANOOGA, TN 37407-2489</p>	<p>Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p> <p>Docketed Total: \$20,934.54</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44610 _____ _____ _____ \$20,934.54 \$20,934.54</p>	<p>Allowed Total: \$9,492.60</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44610 _____ _____ _____ \$9,492.60 \$9,492.60</p>
<p>Claim: 1521 Date Filed: 01/12/2006 Docketed Total: \$93,318.95 Filing Creditor Name: SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</p>	<p>Claim Holder Name SUMITOMO SITIX SILICON INC 19801 N TATUM BLVD PHOENIX, AZ 85050</p> <p>Docketed Total: \$93,318.95</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$93,318.95 \$93,318.95</p>	<p>Allowed Total: \$25,616.80</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ \$25,616.80 \$25,616.80</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																											
Claim: 5400 Date Filed: 05/09/2006 Docketed Total: \$31,551.00 Filing Creditor Name: SUN KWANG BRAZING FILLER METAL SUNKWANG METAL CO LTD 216 SAMSUNGDANG RI SINBUK POCHON KYONGGI, 487913 KOREA, REPUBLIC OF	Claim Holder Name SUN KWANG BRAZING FILLER METAL SUNKWANG METAL CO LTD 216 SAMSUNGDANG RI SINBUK POCHON KYONGGI, 487913 KOREA, REPUBLIC OF <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$31,551.00</td><td></td><td></td></tr><tr><td></td><td>\$31,551.00</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$31,551.00				\$31,551.00			<table><tr><td></td><td>Allowed Total:</td><td>\$8,866.08</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$8,866.08</td></tr><tr><td></td><td></td><td></td><td>\$8,866.08</td></tr></table>		Allowed Total:	\$8,866.08	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$8,866.08				\$8,866.08
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481	\$31,551.00																												
	\$31,551.00																												
	Allowed Total:	\$8,866.08																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$8,866.08																										
			\$8,866.08																										
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$814,710.90 Filing Creditor Name: T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613	Claim Holder Name T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$814,710.90</td></tr><tr><td></td><td></td><td></td><td>\$814,710.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$814,710.90				\$814,710.90	<table><tr><td></td><td>Allowed Total:</td><td>\$143,378.81</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$143,378.81</td></tr><tr><td></td><td></td><td></td><td>\$143,378.81</td></tr></table>		Allowed Total:	\$143,378.81	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$143,378.81				\$143,378.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$814,710.90																										
			\$814,710.90																										
	Allowed Total:	\$143,378.81																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$143,378.81																										
			\$143,378.81																										
Claim: 11967 Date Filed: 07/28/2006 Docketed Total: \$5,019,217.38 Filing Creditor Name: TDK CORPORATION OF AMERICA KATTEN MUCHIN ROSENMAN LLP 525 W MONROE ST CHICAGO, IL 60661-3693	Claim Holder Name GOLDMAN SACHS CREDIT PARTNERS LP ATTN PEDRO RAMIREZ 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,019,217.38</td></tr><tr><td></td><td></td><td></td><td>\$5,019,217.38</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,019,217.38				\$5,019,217.38	<table><tr><td></td><td>Allowed Total:</td><td>\$4,986,815.92</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,986,815.92</td></tr><tr><td></td><td></td><td></td><td>\$4,986,815.92</td></tr></table>		Allowed Total:	\$4,986,815.92	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,986,815.92				\$4,986,815.92
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$5,019,217.38																										
			\$5,019,217.38																										
	Allowed Total:	\$4,986,815.92																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$4,986,815.92																										
			\$4,986,815.92																										

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 9019 Date Filed: 07/05/2006 Docketed Total: \$15,855.76 Filing Creditor Name: TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY</p>	<p>Claim Holder Name TDK ELECTRONICS EUROPE GMBH WANHEIMER STR 57 DUESSELDORF, 40472 GERMANY</p> <p>Docketed Total: \$15,855.76</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44610 _____ _____ <u>\$15,855.76</u> \$15,855.76</p>	<p>Allowed Total: \$8,429.59</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44610 _____ _____ <u>\$8,429.59</u> \$8,429.59</p>
<p>Claim: 4734 Date Filed: 05/04/2006 Docketed Total: \$48,220.13 Filing Creditor Name: TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147</p>	<p>Claim Holder Name TEFCO INC 10120 W FLAMINGO RD STE 4 204 LAS VEGAS, NV 89147</p> <p>Docketed Total: \$48,220.13</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$48,220.13</u> \$48,220.13</p>	<p>Allowed Total: \$24,362.56</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$24,362.56</u> \$24,362.56</p>
<p>Claim: 7443 Date Filed: 06/05/2006 Docketed Total: \$108,297.25 Filing Creditor Name: TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861</p>	<p>Claim Holder Name TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861</p> <p>Docketed Total: \$108,297.25</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ <u>\$108,297.25</u> \$108,297.25</p>	<p>Allowed Total: \$32,433.15</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ <u>\$32,433.15</u> \$32,433.15</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 13420 Date Filed: 07/31/2006 Docketed Total: \$759,698.01 Filing Creditor Name: TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904	Claim Holder Name TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$759,698.01 \$759,698.01	 <

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1572 Date Filed: 01/17/2006 Docketed Total: \$33,450.00 Filing Creditor Name: TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020</p>	<p>Claim Holder Name TOSOH SMD INC SCHOTTENSTEIN ZOX & DUNN PO BOX 165020 COLUMBUS, OH 43216-5020</p> <p>Docketed Total: \$33,450.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$33,450.00 \$33,450.00</p>	<p>Allowed Total: \$10,900.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$10,900.00 \$10,900.00</p>
<p>Claim: 11461 Date Filed: 07/27/2006 Docketed Total: \$179,951.83 Filing Creditor Name: TRAM INC 47200 PORT ST PLYMOUTH, MI 48170</p>	<p>Claim Holder Name TRAM INC 47200 PORT ST PLYMOUTH, MI 48170</p> <p>Docketed Total: \$179,951.83</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$179,951.83 \$179,951.83</p>	<p>Allowed Total: \$41,510.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$41,510.40 \$41,510.40</p>
<p>Claim: 2065 Date Filed: 02/21/2006 Docketed Total: \$126,918.43 Filing Creditor Name: TRANS MATIC MFG CO INC MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$126,918.43</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$126,918.43 \$126,918.43</p>	<p>Allowed Total: \$124,318.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$124,318.49 \$124,318.49</p>
<p>Claim: 11229 Date Filed: 07/26/2006 Docketed Total: \$78,757.21 Filing Creditor Name: TRITON INDUSTRIES INC 1020 N KOLMAR AVE CHICAGO, IL 60651</p>	<p>Claim Holder Name TRITON INDUSTRIES INC 1020 N KOLMAR AVE CHICAGO, IL 60651</p> <p>Docketed Total: \$78,757.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$78,757.21 \$78,757.21</p>	<p>Allowed Total: \$16,213.28</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$16,213.28 \$16,213.28</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED																															
Claim: 8523 Date Filed: 06/26/2006 Docketed Total: \$56,537.23 Filing Creditor Name: TWIN CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERTSON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Claim Holder Name TWIN CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERTSON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$56,537.23</td></tr><tr><td></td><td></td><td></td><td>\$56,537.23</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$56,537.23				\$56,537.23	<table><tr><td></td><td>Allowed Total:</td><td>\$25,649.26</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$462.59</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,186.67</td></tr><tr><td></td><td></td><td></td><td>\$25,649.26</td></tr></table>		Allowed Total:	\$25,649.26	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$462.59	05-44640			\$25,186.67				\$25,649.26
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$56,537.23																														
			\$56,537.23																														
	Allowed Total:	\$25,649.26																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44567			\$462.59																														
05-44640			\$25,186.67																														
			\$25,649.26																														
Claim: 8715 Date Filed: 06/28/2006 Docketed Total: \$36,618.89 Filing Creditor Name: TWIST INC PO BOX 177 JAMESTOWN, OH 45335	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,618.89</td></tr><tr><td></td><td></td><td></td><td>\$36,618.89</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,618.89				\$36,618.89	<table><tr><td></td><td>Allowed Total:</td><td>\$33,454.31</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$33,454.31</td></tr><tr><td></td><td></td><td></td><td>\$33,454.31</td></tr></table>		Allowed Total:	\$33,454.31	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$33,454.31				\$33,454.31				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$36,618.89																														
			\$36,618.89																														
	Allowed Total:	\$33,454.31																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$33,454.31																														
			\$33,454.31																														
Claim: 12396 Date Filed: 07/28/2006 Docketed Total: \$148,325.65 Filing Creditor Name: TYZ ALL PLASTICS INC 120 EXPRESS ST STE 1 PLAINVIEW, NY 11803	Claim Holder Name LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$148,325.65</td></tr><tr><td></td><td></td><td></td><td>\$148,325.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$148,325.65				\$148,325.65	<table><tr><td></td><td>Allowed Total:</td><td>\$143,898.96</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$143,898.96</td></tr><tr><td></td><td></td><td></td><td>\$143,898.96</td></tr></table>		Allowed Total:	\$143,898.96	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$143,898.96				\$143,898.96				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$148,325.65																														
			\$148,325.65																														
	Allowed Total:	\$143,898.96																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																														
05-44640			\$143,898.96																														
			\$143,898.96																														

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 5123 Date Filed: 05/08/2006 Docketed Total: \$6,685.44 Filing Creditor Name: ULTRAFORM INDUSTRIES INC 150 PEYERK CT ROMEO, MI 48065</p>	<p>Claim Holder Name ULTRAFORM INDUSTRIES INC 150 PEYERK CT ROMEO, MI 48065</p> <p>Docketed Total: \$6,685.44</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$6,685.44 \$6,685.44</p>	<p>Allowed Total: \$5,422.74</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$5,422.74 \$5,422.74</p>
<p>Claim: 11437 Date Filed: 07/27/2006 Docketed Total: \$39,624.64 Filing Creditor Name: UNISOURCE WORLDWIDE INC 850 N ARLINGTON HEIGHTS RD ITASCA, IL 60143</p>	<p>Claim Holder Name UNISOURCE WORLDWIDE INC 850 N ARLINGTON HEIGHTS RD ITASCA, IL 60143</p> <p>Docketed Total: \$39,624.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$5,500.00 \$34,124.64 \$5,500.00 \$34,124.64</p>	<p>Allowed Total: \$13,620.66</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$13,620.66 \$13,620.66</p>
<p>Claim: 1744 Date Filed: 02/01/2006 Docketed Total: \$70,521.92 Filing Creditor Name: UNITED ELECTRONICS CORP 5321 N PEARL ST ROSEMONT, IL 60018</p>	<p>Claim Holder Name UNITED ELECTRONICS CORP 5321 N PEARL ST ROSEMONT, IL 60018</p> <p>Docketed Total: \$70,521.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$70,521.92 \$70,521.92</p>	<p>Allowed Total: \$41,422.60</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$41,422.60 \$41,422.60</p>
<p>Claim: 1787 Date Filed: 02/06/2006 Docketed Total: \$596,771.49 Filing Creditor Name: UNIVERSAL BEARINGS INC PO BOX 38 BREMEN, IN 46506</p>	<p>Claim Holder Name GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302</p> <p>Docketed Total: \$596,771.49</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ \$132,614.03 \$464,157.46 \$132,614.03 \$464,157.46</p>	<p>Allowed Total: \$159,738.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$159,738.00 \$159,738.00</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 1098 Date Filed: 12/09/2005 Docketed Total: \$54,912.75 Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</p>	<p>Claim Holder Name UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</p> <p>Docketed Total: \$54,912.75</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$54,912.75 \$54,912.75</p>	<p>Allowed Total: \$13,620.40</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$13,620.40 \$13,620.40</p>
<p>Claim: 2069 Date Filed: 02/21/2006 Docketed Total: \$14,704.15 Filing Creditor Name: UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</p>	<p>Claim Holder Name UNIVERSAL METAL PRODUCTS INC 29980 LAKELAND BLVD PO BOX 130 WICKLIFFE, OH 44092-0130</p> <p>Docketed Total: \$14,704.15</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$14,704.15 \$14,704.15</p>	<p>Allowed Total: \$878.15</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$878.15 \$878.15</p>
<p>Claim: 222 Date Filed: 10/31/2005 Docketed Total: \$636,399.79 Filing Creditor Name: US FARATHANE CORPORATION 38000 MOUND RD STERLING HEIGHTS, MI 48310</p>	<p>Claim Holder Name REDROCK CAPITAL PARTNERS LLC 475 17TH ST STE 544 DENVER, CO 80202</p> <p>Docketed Total: \$636,399.79</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$636,399.79 \$636,399.79</p>	<p>Allowed Total: \$474,425.64</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$474,425.64 \$474,425.64</p>
<p>Claim: 12385 Date Filed: 07/28/2006 Docketed Total: \$125,315.71 Filing Creditor Name: VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408</p>	<p>Claim Holder Name VIASYSTEMS 1915 TROLLEY RD YORK, PA 17408</p> <p>Docketed Total: \$125,315.71</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$125,315.71 \$125,315.71</p>	<p>Allowed Total: \$72,912.77</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$72,912.77 \$72,912.77</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 11074 Date Filed: 07/26/2006 Docketed Total: \$285,140.66 Filing Creditor Name: VIKING PLASTICS INC 1 VIKING ST CORRY, PA 16407</p>	<p>Claim Holder Name ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797</p> <p>Docketed Total: \$279,593.31</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$279,593.31 \$279,593.31</p>	<p>Allowed Total: \$238,940.13</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$238,940.13 \$238,940.13</p>
<p>Claim: 9452 Date Filed: 07/13/2006 Docketed Total: \$2,675,676.21 Filing Creditor Name: VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p>	<p>Claim Holder Name VISHAY AMERICAS INC 1 GREENWHICH PL SHELTON, CT 06484</p> <p>Docketed Total: \$2,675,676.21</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ _____ \$2,675,676.21 \$2,675,676.21</p>	<p>Allowed Total: \$12,100.42</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$12,100.42 \$12,100.42</p>
<p>Claim: 7609 Date Filed: 06/07/2006 Docketed Total: \$402,499.83 Filing Creditor Name: WAKO ELECTRONICS USA INC C O STITES & HARBINSON WAKO ELECTRONICS 400 W MARKET ST STE 1800 LOUISVILLE, KY 40202</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$402,499.83</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$402,499.83 \$402,499.83</p>	<p>Allowed Total: \$373,327.83</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ _____ \$373,327.83 \$373,327.83</p>
<p>Claim: 10207 Date Filed: 07/21/2006 Docketed Total: \$208,704.95 Filing Creditor Name: WAMCO INC AKIN GUMP STRAUSS HAUER & FELD 2029 CENTURY PARK E 24TH FL LOS ANGELES, CA 90067</p>	<p>Claim Holder Name AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</p> <p>Docketed Total: \$208,704.95</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$208,704.95 \$208,704.95</p>	<p>Allowed Total: \$133,078.70</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ _____ \$133,078.70 \$133,078.70</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<p>Claim: 10752 Date Filed: 07/25/2006 Docketed Total: \$121,998.56 Filing Creditor Name: WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085</p>	<p>Claim Holder Name WIEGEL TOOL WORKS INC LEIBOWITZ LAW CENTER 420 W CLAYTON ST WAUKEGAN, IL 60085</p> <p>Docketed Total: \$121,998.56</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$121,998.56 \$121,998.56</p>	<p>Allowed Total: \$32,288.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$32,288.00 \$32,288.00</p>
<p>Claim: 12019 Date Filed: 07/28/2006 Docketed Total: \$351,071.44 Filing Creditor Name: ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV HUNTER & SCHANK CO LPA 1700 CANTON AVE TOLEDO, OH 43604</p>	<p>Claim Holder Name HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</p> <p>Docketed Total: \$351,071.44</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$351,071.44 \$351,071.44</p>	<p>Allowed Total: \$29,240.92</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44640 _____ _____ \$29,240.92 \$29,240.92</p>
<p>Claim: 9304 Date Filed: 07/11/2006 Docketed Total: \$114,420.00 Filing Creditor Name: ZILOG INC 532 RACE ST SAN JOSE, CA 95126</p>	<p>Claim Holder Name ZILOG INC 532 RACE ST SAN JOSE, CA 95126</p> <p>Docketed Total: \$114,420.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$114,420.00 \$114,420.00</p>	<p>Allowed Total: \$7,200.00</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44567 _____ _____ \$7,200.00 \$7,200.00</p>
		<p>Total Claims To Be Allowed: 177</p> <p>Total Amount As Docketed: \$47,669,590.46</p> <p>Total Amount As Allowed: \$24,983,765.69</p>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 2246</div> <div>Date Filed: 03/10/2006</div> <div>Docketed Total: \$6,140,513.59</div> <div>Filing Creditor Name:</div> <div>ALPS AUTOMOTIVE INC</div> <div>GOLDBERG STINNETT MEYERS & DAVIS</div> <div>44 MONTGOMERY ST STE 2900</div> <div>SAN FRANCISCO, CA 94104</div>	<div>Claim Holder Name</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC</div> <div>CO JPMORGAN CHASE BANK NA</div> <div>LEGAL DEPT</div> <div>1 CHASE MANHATTAN PLAZA 26TH FL</div> <div>NEW YORK, NY 10081</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$6,140,513.59</div></div></div> <div><div></div><div>\$6,140,513.59</div></div>	<div><div>Allowed Total:</div><div>\$3,155,490.79</div></div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$5,250.00</div></div></div> <div><div>05-44640</div><div></div><div></div><div>\$3,150,240.79</div></div> <div><div></div><div>\$3,155,490.79</div></div>
<div>Claim: 16783</div> <div>Date Filed: 01/16/2008</div> <div>Docketed Total: \$429,525.84</div> <div>Filing Creditor Name:</div> <div>AMERICAN AIKOKU ALPHA INC</div> <div>C/O MASUDA FUNAI EIFERT & MITCHELL LTD</div> <div>203 N LASALLE ST STE 2500</div> <div>CHICAGO, IL 60601-1262</div>	<div>Claim Holder Name</div> <div>AMERICAN AIKOKU ALPHA INC</div> <div>C/O MASUDA FUNAI EIFERT & MITCHELL LTD</div> <div>203 N LASALLE ST STE 2500</div> <div>CHICAGO, IL 60601-1262</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div>\$5,823.94</div></div><div><div>Unsecured</div><div>\$423,701.90</div></div></div> <div><div></div><div>\$5,823.94</div></div> <div><div></div><div>\$423,701.90</div></div>	<div><div>Allowed Total:</div><div>\$276,562.50</div></div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$276,562.50</div></div></div> <div><div></div><div>\$276,562.50</div></div>
<div>Claim: 11659</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$242,455.24</div> <div>Filing Creditor Name:</div> <div>FUJIKURA AMERICA INC</div> <div>3150 CORONADO DR STE A</div> <div>SANTA CLARA, CA 95054-3223</div>	<div>Claim Holder Name</div> <div>FUJIKURA AMERICA INC</div> <div>3150 CORONADO DR STE A</div> <div>SANTA CLARA, CA 95054-3223</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>\$21,813.20</div></div><div><div>Priority</div><div>\$15,482.29</div></div><div><div>Unsecured</div><div>\$205,159.75</div></div></div> <div><div></div><div>\$21,813.20</div></div> <div><div></div><div>\$15,482.29</div></div> <div><div></div><div>\$205,159.75</div></div>	<div><div>Allowed Total:</div><div>\$96,343.87</div></div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$96,343.87</div></div></div> <div><div></div><div>\$96,343.87</div></div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 10656</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$781,205.06</div> <div>Filing Creditor Name:</div> <div>HENKEL CORPORATION</div> <div>HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div>	<div>Claim Holder Name</div> <div>HENKEL CORPORATION HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div> <div>Docketed Total: \$781,205.06</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$781,205.06</div></div></div> <div>\$781,205.06</div>	<div>Allowed Total: \$314,506.62</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$313,930.62</div></div></div> <div><div><div>Case Number*</div><div>05-44624</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$576.00</div></div></div> <div>\$314,506.62</div>
<div>Claim: 10681</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$781,205.06</div> <div>Filing Creditor Name:</div> <div>HENKEL CORPORATION</div> <div>HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div>	<div>Claim Holder Name</div> <div>HENKEL CORPORATION HENKEL ELECTRONICS</div> <div>15051 E DON JULIAN RD</div> <div>INDUSTRY, CA 91746</div> <div>Docketed Total: \$781,205.06</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$781,205.06</div></div></div> <div>\$781,205.06</div>	<div>Allowed Total: \$2,602.35</div> <div><div><div>Case Number*</div><div>05-44567</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$2,602.35</div></div></div> <div>\$2,602.35</div>
<div>Claim: 416</div> <div>Date Filed: 11/07/2005</div> <div>Docketed Total: \$5,415,329.84</div> <div>Filing Creditor Name:</div> <div>HITACHI CHEMICAL</div> <div>SINGAPORE PTE LTD FKA</div> <div>HITACHI CHEMICAL ASIA</div> <div>PACIFIC PTE LTD</div> <div>ATTN MENACHEM O</div> <div>ZELMANOVITZ ESQ</div> <div>101 PARK AVE</div> <div>NEW YORK, NY 10178</div>	<div>Claim Holder Name</div> <div>HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD</div> <div>MORGAN LEWIS & BOCKIUS LLP</div> <div>101 PARK AVE</div> <div>NEW YORK, NY 10178</div> <div>Docketed Total: \$5,415,329.84</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$2,110,565.18</div></div><div><div>Unsecured</div><div>\$3,304,764.66</div></div></div> <div>\$2,110,565.18</div> <div>\$3,304,764.66</div>	<div>Allowed Total: \$3,353,309.95</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$3,353,309.95</div></div></div> <div>\$3,353,309.95</div>

* See Exhibit H for a listing of debtor entities by case number.

EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED
<div>Claim: 12192</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$1,296,063.40</div> <div>Filing Creditor Name:</div> <div>LORENTSON MFG CO INC</div> <div>PO BOX 932</div> <div>KOKOMO, IN 46903-0932</div>	<div>Claim Holder Name</div> <div>LORENTSON MFG CO INC</div> <div>PO BOX 932</div> <div>KOKOMO, IN 46903-0932</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div>\$789,167.04</div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$506,896.36</div></div></div><div><div></div><div>\$789,167.04</div></div><div><div></div><div>\$506,896.36</div></div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$396,613.90</div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$396,613.90</div></div></div><div><div></div><div>\$396,613.90</div></div></div>
<div>Claim: 10707</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$2,997,056.91</div> <div>Filing Creditor Name:</div> <div>TYCO ELECTRONICS CORPORATION</div> <div>PO BOX 3608 MS 3826</div> <div>HARRISBURG, PA 17105-3608</div>	<div>Claim Holder Name</div> <div>TYCO ELECTRONICS CORPORATION</div> <div>PO BOX 3608 MS 3826</div> <div>HARRISBURG, PA 17105-3608</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$2,997,056.91</div></div></div><div><div></div><div>\$2,997,056.91</div></div></div></div>	<div><div></div><div>Allowed Total:</div><div>\$1,978,227.84</div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44624</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$34,332.85</div></div></div><div><div></div><div>\$34,332.85</div></div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,932,677.00</div></div></div><div><div></div><div>\$1,932,677.00</div></div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44511</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$9,300.79</div></div></div><div><div></div><div>\$9,300.79</div></div></div> <div><div><div><div><u>Case Number*</u></div><div>05-44507</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,917.20</div></div></div><div><div></div><div>\$1,917.20</div></div></div> <div><div></div><div>\$1,978,227.84</div></div>
		<div>Total Claims To Be Allowed: 8</div> <div>Total Amount As Docketed: \$18,083,354.94</div> <div>Total Amount As Allowed: \$9,573,657.82</div>

EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED	CLAIM AS ALLOWED												
Claim: 2660 Date Filed: 04/17/2006 Docketed Total: \$420,083,457.18 Filing Creditor Name: LAW DEBENTURE TRUST COMPANY OF NEW YORK BROWN RUDNICK BERLACK ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036	Claim Holder Name LAW DEBENTURE TRUST COMPANY OF NEW YORK BROWN RUDNICK BERLACK ISRAELS LLP SEVEN TIMES SQ NEW YORK, NY 10036 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$420,083,457.18</td></tr><tr><td></td><td></td><td></td><td>\$420,083,457.18</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$420,083,457.18				\$420,083,457.18	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44481			\$420,083,457.18											
			\$420,083,457.18											

* See Exhibit H for a listing of debtor entities by case number.

In re DPH Holdings Corp., et al.

Fortieth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit H - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44547	DELPHI ELECTRONICS (HOLDING) LLC
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44610	DELCO ELECTRONICS OVERSEAS CORPORATION
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC
05-47452	DELPHI FURUKAWA WIRING SYSTEMS LLC

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AT&T CORP	7506	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOX RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOODYEAR CANADA INC	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
QUALITY SCREW & NUT CO	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEAL & DESIGN INC	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SGF OF AMERICA	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SKF USA INC	11247	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALL PARTS INC	11274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALLEY STEEL RING COMPANY	661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SMC AMERICA INC AKA SCREW MACHINING COMPONENTS INC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPTIAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWART INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTECH SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
3M COMPANY	2468	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
A BERGER PRECISION LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ACCURATE THREADED FASTENERS INC ATF INC	11413	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ADVENT TOOL & MOLD INC	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AGAPE PLASTICS INC EFT	3964	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ALCOTEC WIRE CO	4232	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALLEGRO MICRO SYSTEMS INC	1741	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALLIANCE PLASTICS EFT	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ALMETALS CO	8455	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPHA PRODUCTS INC	12159	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ALPS AUTOMOTIVE INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16783	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
AMERICAN AIKOKU ALPHA INC	16796	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
AMERICAN COIL SPRING COMPANY	15139	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMERICAN TECHNICAL CERAMICS	3358	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMG INDUSTRIES INC	5252	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AMI INDUSTRIES INC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
AMROC INVESTMENTS LLC	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF SINCLAIR & RUSH INC	8725	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AMROC INVESTMENTS LLC AS ASSIGNEE OF TOMPKINS PRODUCTS INC EFT	11196	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ANGELL DEMMEL NORTH AMERICA INC	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARC AUTOMOTIVE INC	9151	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ARGO PARTNERS	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARGO PARTNERS	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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ARGO PARTNERS	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ARMADA RUBBER MANUFACTURING COMPANY	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2090	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2164	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL	2318	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	1683	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL II LP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ASM CAPITAL LP	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	2343	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ASM CAPITAL LP	4458	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ASM CAPITAL LP	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AT&T CORP	7506	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATEL LEASING CORPORATION AS AGENT FOR CREDITOR	12195	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ATMEL CORPORATION	1165	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUMA TEC SA DE CV	10383	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AUSTRIAMICROSYSTEMS AG	1081	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUSTRIAMICROSYSTEMS AG	8141	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AUTOTUBE LTD	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
AVERY DENNINSON CORPORATION	5453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
AVX CORP	9755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BAILEY MFG CO LLC	11459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BANK OF AMERICA N A	13825	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BARNES GROUP INC	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BASF MEXICANA SA DE CV	6333	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BATESVILLE TOOL & DIE INC	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BEAR STEARNS INVESTMENT PRODUCTS INC	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	2246	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
BEAR STEARNS INVESTMENT PRODUCTS INC	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEAR STEARNS INVESTMENT PRODUCTS INC	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
BEKAERT CORPORATION	1791	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BELLMAN MELCOR INC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BERGQUIST COMPANY	12448	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BONA VISTA PROGRAMS INC	1389	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
BOURNS INC	6683	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BRAININ ADVANCE INDUSTRIES INC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
BUEHLER MOTOR INC	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
BUEHLER MOTOR INC	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
C THORREZ INDUSTRIES INC	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPRO LTD	1704	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CAPSONIC AUTOMOTIVE INC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CAPSONIC GROUP LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CASTWELL PRODUCTS INC	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CENTURY MOLD & TOOL CO	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CERTIFIED TOOL & MANUFACTURING	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CHICAGO RIVET & MACHINE CO	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5083	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5084	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5085	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5086	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CINGULAR WIRELESS	5087	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COLLINS & AIKMAN	15339	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
COMMERCIAL PACKAGING INC	3304	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
COMPONENT PLASTICS INC	7170	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COMPUTER PATENT ANNUITIES LP	15379	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTINENTAL MIDLAND LLC	14247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	15203	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	4018	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INTEL AMERICAS INC	12685	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON AUTOMOTIVE ELECTRONICS INC	12673	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7371	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
COOPER BUSSMANN INC	10402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
CUSTOM PRODUCTS CORP	8807	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAJACO INDUSTRIES INC	16018	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER I O DEVICES AMERICAS	2747	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DATWYLER RUBBER & PLASTICS	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DATWYLER RUBBER & PLASTICS	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DAWLEN CORP	16284	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEBT ACQUISITION COMPANY OF AMERICA V LLC	2117	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
DELTA PRODUCTS CORPORATION	15226	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DEUTSCHE BANK SECURITIES INC	14664	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DEVRIES INTERNATIONAL INC	1586	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DICKEY GRABLER CO	7244	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
DOTT INDUSTRIES INC	14401	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOTT INDUSTRIES INC	14402	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
DOW CORNING CORP	7343	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DOW CORNING CORPORATION	7341	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DRAKA AUTOMOTIVE GMBH	116	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYBROOK PRODUCTS INC	9916	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST CANADA INC	8376	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
DYNACAST DEUTSCHLAND GMBH & CO KG	8374	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EAGLE FASTENERS INCORPORATED	7657	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EIKENBERRY & ASSOCIATES INC	15141	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EIMO AMERICAS	5887	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
EMERSON & CUMING INC	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ENDURA PLASTICS & SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
EPCOS INC	8946	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ERWIN QUARDER INC	1464	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
EVOX RIFA INC	9461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
F&G MULTI SLIDE INC	16751	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FAIR HARBOR CAPITAL LLC	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FCI USA INC	14130	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FEDERAL SCREW WORKS	2350	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
FERRO ELECTRONIC MATERIALS	9951	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLAMBEAU INC	12212	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLEX TECHNOLOGIES INC	11542	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FLOW DRY TECHNOLOGY LTD	8508	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREESCALE SEMICONDUCTOR INC	12024	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NOK INC	11602	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FREUDENBERG NONWOVENS LP EFT	5463	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
FUJIKURA AMERICA INC	11659	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
FUJITSU COMPONENTS AMERICA INC	12839	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GAPI USA	6993	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GCI TECHNOLOGIES INC	16570	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOBAR SYSTEMS INC	15429	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
GOLDMAN SACHS CREDIT PARTNERS LP	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
GOLDMAN SACHS CREDIT PARTNERS LP	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GOODYEAR CANADA INC	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GREYSTONE OF LINCOLN INC	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
GRUNER AG	831	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
H & L TOOL COMPANY INC	16746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
H & M COMPANY INC	7603	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL HOLDINGS LLC	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	16670	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HAIN CAPITAL HOLDINGS LLC	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HAIN CAPITAL INVESTORS LLC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HAIN CAPITAL INVESTORS LLC	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HARRINGTON TOOL AND DIE INC	668	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HECKETHORN MANUFACTURING CO INC	1307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENKEL CORPORATION HENKEL ELECTRONICS	10656	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENKEL CORPORATION HENKEL ELECTRONICS	10681	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HENNESSEY CAPITAL SOLUTIONS	7706	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HENRY COUNTY RURAL ELECTRIC ME	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
HOSIDEN AMERICA CORPORATION	2186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HUF PORTUGUESA LDA	1565	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
HURST BYRON G	2285	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
HUTCHINSON FTS INC	13967	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
HUTCHINSON SEAL CORPORATION	15220	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
HYLAND MACHINE COMPANY	480	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
IER INDUSTRIES INC	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ILLINOIS TOOL WORKS INC	12246	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	6615	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9567	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9569	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ILLINOIS TOOL WORKS INC	9574	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
INDAK MANUFACTURING CORP EFT	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INDUSTRIAL DIELECTRICS INC	1699	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INFINEON TECHNOLOGIES AG	12400	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
INTEGRATED SILICON SOLUTION EF INC	10279	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	13788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
INTERNATIONAL RECTIFIER CORPORATION	14215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
ITT CANNON NEWTON	1541	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW DELTAR INSERT MOLDED PRODUCTS	9573	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW FILTRATION PRODUCTS	10421	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JAMESTOWN CONTAINER CORP	14915	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JIFFY TITE CO INC	8133	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JOHN GUEST AUTOMOTIVE INC	533	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
JPMORGAN CHASE BANK NA	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	1771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
JPMORGAN CHASE BANK NA	7325	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAC HOLDINGS INC DBA KESTER	15565	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KAUMAGRAPH FLINT CORPORATION	642	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS MANUFACTURING CO	105	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEATS SOUTHWEST INC	104	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12210	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEMET ELECTRONICS CORPORATION	12211	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KEYSTONE POWDERED METAL COMPANY	15792	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16686	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOA SPEER ELECTRONICS INC	16687	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
KOKOMO GAS AND FUEL COMPANY	11622	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
L&W ENGINEERING CO	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LATIGO MASTER FUND LTD	10596	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LAW DEBENTURE TRUST COMPANY OF NEW YORK	2660	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
LDI INCORPORATED	9832	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LEXINGTON RUBBER GROUP INC	11924	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LEXINGTON RUBBER GROUP INC	11925	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIFETIME INDUSTRIES INC	1994	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LINEAR TECHNOLOGY CORPORATION	16681	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
LIQUIDITY SOLUTIONS INC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF HENRY COUNTY REMC	3827	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF INDAK MANUFACTURING CORP	5563	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF NN INC US BALL AND ROLLER DIV	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SGF OF AMERICA CORPORATION	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF WARNER ELECTRIC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC AS ASSIGNEE OF XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF BEI DUNCAN ELECTRONICS	15493	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF FAIRWAY SPRING CO INC	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10558	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	10906	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	10907	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	12166	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12346	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	12840	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	16247	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16277	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	16370	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	1898	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1901	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1902	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1907	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	1908	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	2063	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
LONGACRE MASTER FUND LTD	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LONGACRE MASTER FUND LTD	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORD CORPORATION	16307	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
LORENTSON MFG CO INC	12192	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
M A COM INC	15926	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAC ARTHUR CORPORATION	16616	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MACAUTO USA INC	9431	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MACHINED PRODUCTS CO	5115	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MADISON NICHE OPPORTUNITIES LLC	7206	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MADISON NICHE OPPORTUNITIES LLC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MAGNESIUM ALUMINUM CORP	10186	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MANDO AMERICA CORPORATION	1569	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MARKETING SPECIALTIES MSI PACKAGING	523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MATSUO ELECTRONICS OF AMERICA	5306	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MEDALIST INDUSTRIES INC	9576	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL FLOW CORPORATION	11455	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL MATIC INC	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
METAL TECHNOLOGIES INC	8682	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICRON SEMICONDUCTOR PROD INC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MICROSEMI CORP	6932	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
MID CONTINENT SPRING CO EFT	6577	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MID STATES RUBBER PRODUCTS INC	12244	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MIDTOWN CLAIMS LLC	4501	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MILLENNIUM INDUSTRIES CORPORATION	15211	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOLDTECH INC	3738	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MOTOROLA INC AKA MOTOROLA AIEG	2402	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
MUBEA INC	11688	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
MUELLER INDUSTRIES INC	9550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL MOLDING CORPORATION	16418	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NATIONAL SEMICONDUCTOR CORP	5390	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NEWARK ELECTRONICS	7550	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
NICHIA AMERICA CORPORATION	2221	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NISSAN TRADING CORP USA	293	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NN BALL AND ROLLER INC	7289	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
NORTHERN ENGRAVING CORPORATION	7571	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OETIKER INC	722	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
OFFSHORE INTERNATIONAL INCORPORATED	16393	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
OKI AMERICA INC	16318	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ONKYO INDUSTRIAL COMPONENTS INC	878	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ORE HILL HUB FUND LTD	3755	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PAR FOAM PRODUCTS INC	13459	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PARLEX CORPORATION	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PENN ALUMINUM INTERNATIONAL INC	16557	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PENN ENGINEERING & MANUFACTURING CORP	1156	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PHILIPS SEMICONDUCTORS INC	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PHILLIPS PLASTICS CORPORATION	10580	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PIHER INTERNATIONAL CORP	4278	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PIONEER NORTH AMERICA INC	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
PLAINFIELD MOLDING INC	12439	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
PLAINFIELD STAMP ILLINOIS INC	12438	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
PLASTOMER CORP	5988	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PONTIAC COIL INC	5388	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION HARNESS INC	9024	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRECISION RESOURCE INC KY DIV	16609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
PRIDGEON & CLAY INC	16661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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Claim Holder	Claim	Exhibit
PROMOTECH KUNSTSTOFF UND METTALLVERARBEITUNGSGES MBH	124	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
QUALITY SCREW & NUT CO	4268	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUALITY SYNTHETIC RUBBER INC	15231	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
QUINCY SPRING LEWIS SPRING & SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RB & W CORPORATION EFT	10194	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RED SPOT CORP	5966	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	16300	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	7659	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REDROCK CAPITAL PARTNERS LLC	8373	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
REPUBLIC ENGINEERED PRODUCTS INC	11264	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RF MICRO DEVICES INC	2748	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RICHCO INC	520	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
RICHCO INC	521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROBIN INDUSTRIES INC CLEVELAND DIVISION	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROGERS FOAM CORPORATION	788	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROHM ELECTRONICS USA LLC	2482	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ROTAFORM LLC	11527	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
RTP CO	9910	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
RUDOLPH BROS & CO	237	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAINT GOBAIN PERFORMANCE	12030	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAMUEL SON & CO	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SANYO ELECTRONIC DEVICE USA CORP	112	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SAPA INC DBA TECHNICAL DYNAMICS ALUMINUM	3996	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEAL & DESIGN INC	9585	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALED AIR CORPORATION	3293	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEALING DEVICES INC	7843	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SEMBLEX CORPORATION	7606	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SFS INTEC INC	1216	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SGF OF AMERICA	726	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SHIN ETSU POLYMER AMERICA INC	11596	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2695	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND	2739	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SIERRA LIQUIDITY FUND LLC	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

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SIERRA LIQUIDITY FUND LLC ASSIGNEE LAKE ERIE PRODUCTS INC LIVONIA FITTINGS PRODUCTS COMPANY ET AL ASSIGNOR	9584	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SKF USA INC	11247	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALL PARTS INC	11274	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SMALLEY STEEL RING COMPANY	661	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SMC AMERICA INC AKA SCREW MACHINING COMPONENTS INC	2020	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC	7578	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11190	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14265	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14347	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	15476	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	9219	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPTIAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11568	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

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SPCP GROUP LLC AS ASSIGNEE OF INTERMET CORPORATION	14489	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPECIAL DEVICES INCORPORATED	11963	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPECIAL SITUATIONS INVESTING GROUP INC	14137	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPEED TECH CORPORATION	10955	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	162	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SPERRY & RICE MFG CO LLC	26	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STADCO INC	4746	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STANLEY ELECTRIC SALES OF AMERICA INC	12257	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
STARK MANUFACTURING LLC	1260	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEPHENSON & LAWYER INC	8663	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STEWARD INC	1431	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
STONEHILL INSTITUTIONAL PARTNERS LP	2120	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUMIDA TRADING PTE LTD	2215	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
SUMITOMO SITIX SILICON INC	1521	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
SUN KWANG BRAZING FILLER METAL	5400	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
T & L AUTOMATICS INC	11259	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK CORPORATION OF AMERICA	11967	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TDK ELECTRONICS EUROPE GMBH	9019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEFCO INC	4734	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TEKNOR APEX COMPANY	7443	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TERMAX CORP	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE CHERRY CORPORATION	10180	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	16555	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THE FURUKAWA ELECTRIC CO LTD	2649	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THE TIMKEN COMPANY	14319	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
THERMOTECH SA DE CV	6096	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
THIERICA INC	11536	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TICONA LLC	13420	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TIMKEN US CO	11706	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)

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TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOLLMAN SPRING CO INC	1733	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOLLMAN SPRING CO INC	1920	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TOPCRAFT PRECISION MOLDERS EFT	9435	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TOSOH SMD INC	1572	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TPG CREDIT MANAGMENT LP	14534	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TR BUTTERFIELD TRAIL CORP	12342	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
TRADE DEBT NET	10011	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TRAM INC	11461	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRANS MATIC MFG CO INC	2065	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TRITON INDUSTRIES INC	11229	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TROSTEL LIMITED FORMERLY KNOWN AS TROSTEL ALBERT PACKING	12377	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWIN CORPORATION	8523	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWIST INC	8715	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
TWOSON ESP INC	8340	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TWOSON TOOL CO INC	11233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
TYCO ELECTRONICS CORPORATION	10707	EXHIBIT F - EXHIBIT F CLAIMS (OBJECTED-TO CLAIMS TO BE MODIFIED AND ALLOWED)
TYZ ALL PLASTICS INC	12396	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UFE INC	10233	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ULTRAFORM INDUSTRIES INC	5123	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNISOURCE WORLDWIDE INC	11437	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNITED ELECTRONICS CORP	1744	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL BEARINGS INC	1787	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	1098	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UNIVERSAL METAL PRODUCTS INC	2069	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
UPG DE MEXICO S DE RL DE CV	13546	EXHIBIT C - EXHIBIT C CLAIMS (OBJECTED-TO CLAIMS TO BE DISALLOWED)
US FARATHANE CORPORATION	222	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VIASYSTEMS	12385	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VICTORY PACKAGING LP	11640	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VIKING PLASTICS INC	11074	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9452	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
VISHAY AMERICAS INC	9454	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
VOGELSANG CORP	5427	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	EXHIBIT A - EXHIBIT A CLAIMS (BOOKS AND RECORDS CLAIMS)
WAKO ELECTRONICS USA INC	7609	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit I - Claimants And Related Claims Subject To Fortieth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
WALCO CORPORATION	7205	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WAMCO INC	10207	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WARNER ELECTRIC LLC	5970	EXHIBIT B - EXHIBIT B CLAIMS (FULLY SATISFIED CLAIMS)
WHITEBOX HEDGED HIGH YIELD PARTNERS LP	1420	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WIEGEL TOOL WORKS INC	10752	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
WILMINGTON TRUST COMPANY AS INDENTURE TRUSTEE	10271	EXHIBIT G - EXHIBIT G CLAIMS (ALLOWED CLAIMS)
WOCO INDUSTRIETECHNIK GMBH	10076	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
WRIGHT PLASTIC PRODUCTS CO LLC	16447	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
XILINX INC	7282	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
YAZAKI NORTH AMERICA INC	13183	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZF LEMFORDER SISTEMAS AUTOMOTRICES SA DE CV	12019	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)
ZIERICK MFG CO	3375	EXHIBIT D - EXHIBIT D CLAIMS (PARTIALLY SATISFIED CLAIMS)
ZILOG INC	9304	EXHIBIT E - EXHIBIT E CLAIMS (CLAIMS TO BE FURTHER MODIFIED)

Exhibit J

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2009

Exhibit K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re	:	Chapter 11
	:	
DPH HOLDINGS CORP. <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Reorganized Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), successors to Delphi Corporation and certain of its affiliates, debtors and debtors-in-possession (the "Debtors"), are sending you this notice. According to the Reorganized Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Reorganized Debtors' review of your proof or proofs of claim, the Reorganized Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be (a) disallowed and expunged, (b) modified and allowed, or (c) allowed, as the case may be, as summarized in the table below and described in more detail in the Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified And Allowed, And (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (the "Fortieth Omnibus Claims Objection"), dated December 21, 2009, a copy of which is enclosed (without exhibits). The Reorganized Debtors' Fortieth Omnibus Claims Objection is set for hearing on January 21, 2010 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140. AS FURTHER DESCRIBED IN THE ENCLOSED FORTIETH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE REORGANIZED DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 14, 2010. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Fortieth Omnibus Claims Objection identifies seven different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Exhibit A Claims" assert liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records.

Claims identified as having a Basis For Objection of "Exhibit B Claims" assert liabilities or dollar amounts that have been fully satisfied and are not owed by the Reorganized Debtors due to cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit C Claims" are Claims (i) to which the Debtors or Reorganized Debtors have previously objected and with respect to which the objection hearings have been adjourned and (ii) that assert liabilities or dollar amounts that are no longer owing pursuant to the Reorganized Debtors' books and records because such claims were fully satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases.

Claims identified as having a Basis For Objection of "Exhibit D Claims" are Claims that (i) have been allowed pursuant to a prior order of this Court or with respect to which the Reorganized Debtors do not otherwise dispute the asserted amount, (ii) have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit E Claims" are Claims that (i) have been modified pursuant to a prior order of this Court, and (ii) assert dollar amounts or liabilities that have been partially satisfied by cure payments that the Reorganized Debtors have made in connection with assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit F Claims" are Claims (i) to which the Debtors or the Reorganized Debtors have previously objected and with respect to which the hearings have been adjourned and (ii) that assert liabilities or dollar amounts that have been partially satisfied as the result of cure payments that the Reorganized Debtors have made on account of assumptions, pursuant to section 365 of the Bankruptcy Code, of certain executory contracts or unexpired leases, and (iii) either the proposed allowed amount, class, and the Debtor against which the claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Claims identified as having a Basis For Objection of "Exhibit G Claims" are Claims that that the Reorganized Debtors propose to allow either because the amount and class and the Debtor against which the Claim is proposed to be allowed matches the Reorganized Debtors' books and records or the proposed allowance constitutes a reasonable compromise.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Allowed Amount	Allowed Nature

If you wish to view the complete exhibits to the Fortieth Omnibus Claims Objection, you can do so at www.dphholdingsdocket.com. If you have any questions about this notice or the Fortieth Omnibus Claims Objection to your Claim, please contact the Reorganized Debtors' counsel by e-mail at dphholdings@skadden.com, by telephone at 1-800-718-5305, or in writing at Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to the claims and noticing agent in the above-captioned cases at 1-888-249-2691 or www.dphholdingsdocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE REORGANIZED DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Fortieth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern time) on January 14, 2010. Your Response, if any, to the Fortieth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Courtroom 118, White Plains, New York 10601-4140, and (e) be served upon (i) DPH Holdings Corp., 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: President) and (ii) counsel to the Reorganized Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 155 North Wacker Drive, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Fortieth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Reorganized Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Reorganized Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Reorganized Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 21, 2010 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Reorganized Debtors have requested that the Court conduct a final hearing on January 2010 at 10:00 a.m. (prevailing Eastern time).

IF YOUR PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE FORTIETH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE FORTIETH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Reorganized Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2009